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THE UNIVERSITY OF ALBERTA

LOCAL SCHOOL BOARD REVENUES AND EXPENDITURES IN A PERIOD OF DECLINING ENROLMENTS

BY

© JAMES COLLINS MEEK III

A THESIS

SUBMITTED TO THE FACULTY OF GRADUATE STUDIES AND RESEARCH

IN PARTIAL FULFILMENT OF REQUIREMENTS FOR THE DEGREE

OF DOCTOR OF PHILOSOPHY

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THE UNIVERSITY OF ALBERTA

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The undersigned certify that they have read, and recommend to the Faculty of Graduate Studies and Research, for acceptance, a thesis entitled LOCAL SCHOOL BOARD REVENUES AND EXPENDITURES IN A PERIOD OF DECLINING ENROLMENTS submitted by James Collins Meek III in partial fulfilment of the requirements for the degree of Doctor of Philosophy in Educational Administration.

D. Friesen
Supervisor

E. Ratsoy

John E. Seger

Naomi L. Hersom
External Examiner

Date April 19 1979

DEDICATED TO

JAMES COLLINS MEEK II

AND

CLAIRE LOUISE (COLLET) MEEK

WHOSE INSPIRATION

MADE THIS THESIS POSSIBLE

ABSTRACT

The purpose of this study was to consider the effects of declining enrolments on school board revenues and expenditures and to examine the policy implications for provincial public school support.

The ability of Alberta School boards to reduce expenditures in the face of declining-enrolment revenue losses (between 1970 and 1974) was measured, both overall and in relation to the size of the district.

In general, school boards were not able to adjust expenditures downward to match declining-enrolment revenue losses. Smaller school jurisdictions were less able to adjust total expenditures downward in the face of declining-enrolment revenue losses than were larger school jurisdictions (the largest excepted), where school jurisdiction size was measured by total pupil enrolment. The largest jurisdictions (more than 4,500 pupils) were able to adjust total expenditures downward to about the same degree as medium-sized jurisdictions (1,501 to 3,000 pupils).

Implications for Alberta education finance policy were advanced. The provision of special purpose funding for school jurisdictions in inverse proportion to their size in three categories, with the largest school jurisdictions in a fourth category receiving assistance at about the same rate as medium-sized jurisdictions, was suggested. Policy difficulties were identified and solutions offered. The amounts of the grants to be paid out under this special purpose funding for each pupil lost were computed in terms of percentages of the total per pupil School Foundation Program Fund grant.

ACKNOWLEDGEMENTS

This study was completed with the assistance and support of several institutions and many people. The writer extends his thanks to the Alberta Department of Education, the Department of Educational Administration of The University of Alberta, and the Calgary Board of Education. He owes a special debt of gratitude to his wife, Loretta, and to his children: Tanya J. Meek, James C. Meek IV, Shauna L. Meek, Lori C. Meek and Robert J. Meek, whose patience and prayers were unfailing.

The writer gratefully acknowledges the assistance of typists Carol Warden, Anita L. Meek, Jennifer Hietala and Mary Bereziuk, and also the very helpful editorial assistance of his Thesis Advisor, Dr. David Friesen, and members of his Thesis Committee, especially Dr. Eugene W. Ratsoy.

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CHAPTER 1

STATEMENT OF THE PROBLEM AND ITS SIGNIFICANCE

INTRODUCTION

This study focuses on a specific aspect of education finance in Canada, that of the effects of declining enrolments on school board revenues and expenditures and the implications for the support of public schools. To provide a context for such a focus, as well as to provide an indication of the relationships between revenue and other fiscal aspects of education, the education finance field as an area of study is discussed. Thus, Chapter 1 provides an overview of the fiscal and "declining" context as well as the statement of the problem and an indication of its significance. Chapter 2 discusses education finance in Canada, elaborates on the fiscal and "declining" context, provides a theoretical review of state education finance plans, and briefly discusses the concept of economies-of-scale. Chapter 3 provides the conceptual framework and briefly outlines the research design. Chapter 4 details the specific research procedures. Chapter 5 details the findings and conclusions. Chapter 6 summarizes these findings and discusses implications and suggestions for future research.

THE FISCAL CONTEXT

Figure 1.1 provides an overview of the fiscal concerns of education from a systems point of view. Graphically illustrated are

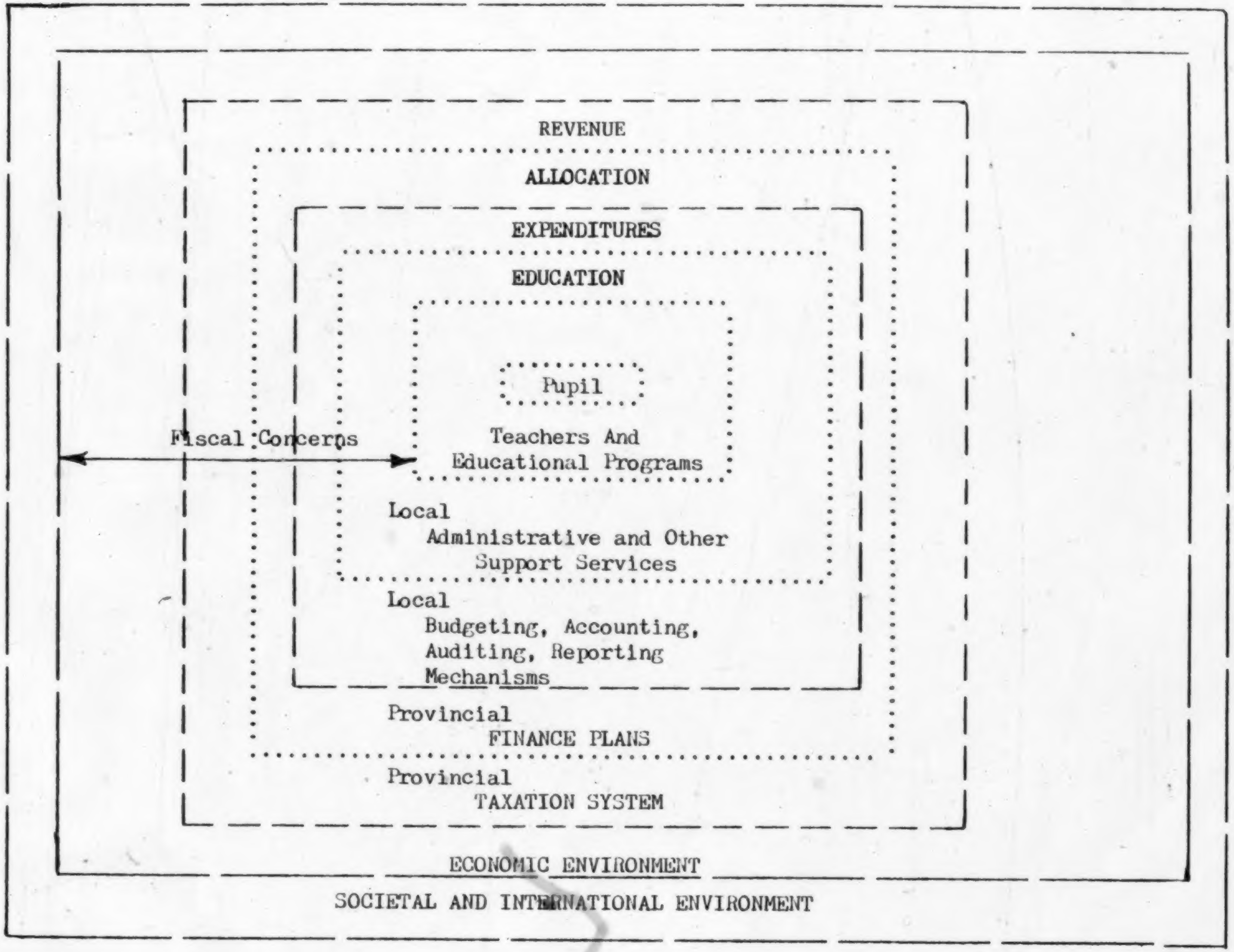

REVENUE
ALLOCATION
EXPENDITURES
EDUCATION
Pupil
Teachers And Educational Programs
Fiscal Concerns
Local
Administrative and Other Support Services
Local
Budgeting, Accounting, Auditing, Reporting Mechanisms
Provincial
FINANCE PLANS
Provincial
TAXATION SYSTEM
ECONOMIC ENVIRONMENT
SOCIETAL AND INTERNATIONAL ENVIRONMENT

Figure 1.1

Educational Finance System: An Overview

the societal and international environment in the largest or outer-most domain, of which the economic environment is a part. The education finance system contained within the economic environment has a number of sub-systems:

1. the Provincial taxation sub-system (with its revenue sub-system)
2. the provincial education finance plan sub-system (with its allocation sub-system)
3. the local budgeting, accounting, auditing and reporting sub-system (with its expenditure sub-system)
4. the local administrative and other support services sub-system (with its education sub-system, at which point the pupil-teacher-educational program sub-systems form part of the non-fiscal sub-systems of education).

Figure 1.2 provides a delimited view of the fiscal concerns of education. Education finance may be said to be divided into two areas, namely, finance proper (at the left) wherein the emphasis is on mechanisms for raising revenue for educational institutions, and operational finance (at the right) wherein the emphasis is on expenditures of educational institutions. Obviously there is much overlapping and interrelationship between these two, but the distinction appears useful for discussion purposes. The local administrative unit (shown at the conjunction) is the reference point in relation to revenue and expenditures.

The revenue side begins with sources of financial support, chiefly government taxation. The funds derived from taxation and other sources are allocated to various administrative units such as public

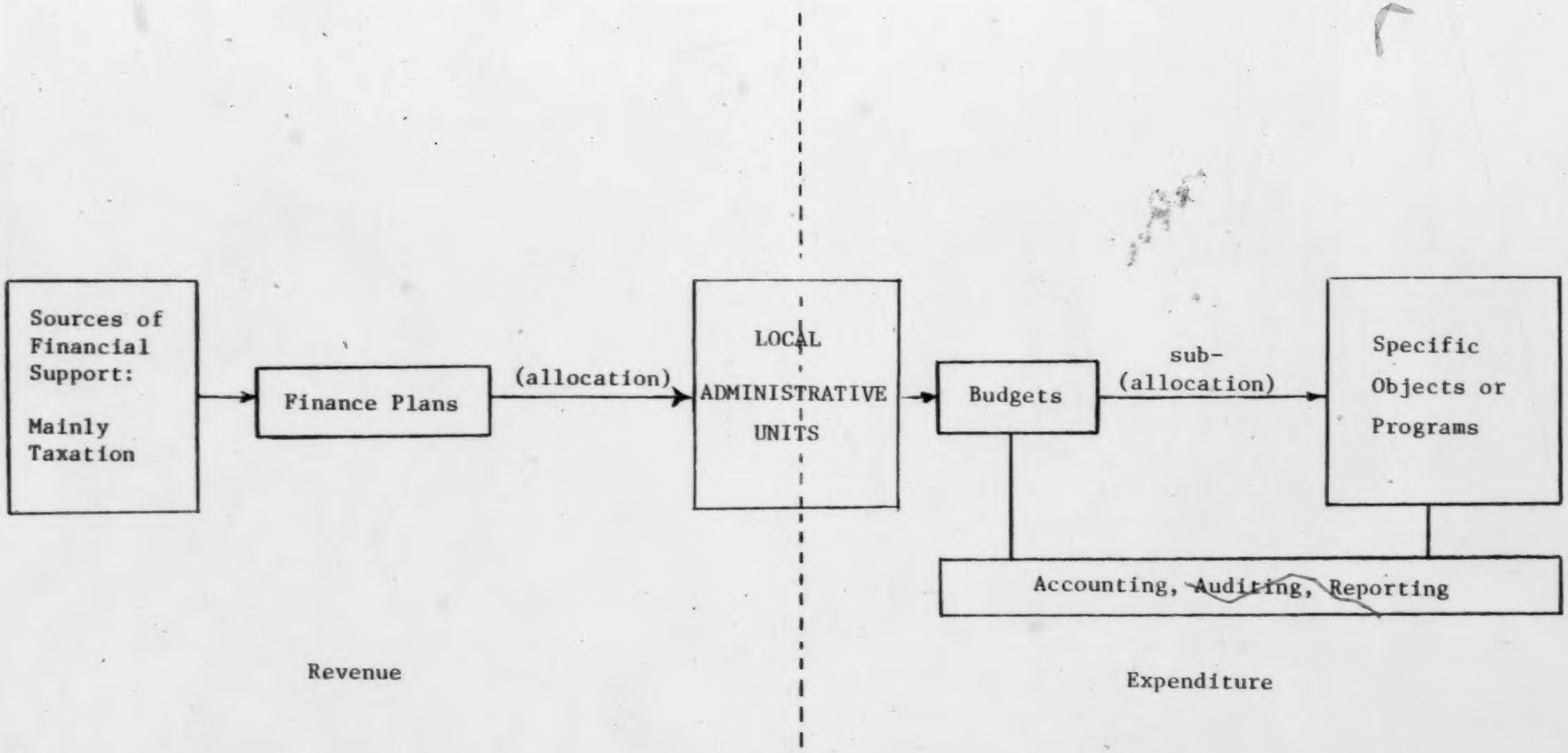

Sources of Financial Support:
Mainly Taxation
Finance Plans
(allocation)
LOCAL ADMINISTRATIVE UNITS
Budgets
sub-(allocation)
Specific Objects or Programs
Accounting, Auditing, Reporting
Revenue
Expenditure

Figure 1.2

Fiscal Concerns of Education: A Delimitation

(Adapted from Corbally, 1962:45)

school districts or to educational institutions such as universities. The mechanism for allocation may be referred to as a finance plan or a financial support program.

The personnel in the local administrative unit, on the boundary between the revenue side and the expenditure side, sub-allocate the funds that have been allocated to the unit by various governments or other sources. The mechanism for sub-allocation is called a budget, which proposes specific expenditures to be made for personnel, supplies, equipment, physical plant, etc., or for designated programs, such as language arts, or for designated responsibility or cost centres, such as specific school buildings. Other operational finance processes involved in sub-allocation include accounting, auditing, and reporting to various governing bodies.

Education finance, then, has both a generic and a specific meaning. Generically, it includes both the revenue and expenditure side, but in this study it refers more specifically to the revenue side. Aspects of the revenue side (relative to the administrative unit) that are included in the literature review in Chapter 2 are: (a) sources of financial support for public schools, and (b) provincial finance plans for public schools.

The relationship that provincial finance plans bear to school jurisdiction revenues and expenditures was emphasized in the research problem for this study. Specifically, the provincial education finance plan and local school jurisdiction expenditures in the province of Alberta were examined during a period of declining enrolments.

THE DECLINING CONTEXT

Reduced birthrates in Canada over the last fifteen years (Zsigmond, 1975a:2) have made public school educators reluctant participants in a "declining industry" (March, 1974:19). In that context, educational administrators are faced with a number of problems, including the major one of revenue losses resulting from provincial per pupil financing schemes. Although the three Canadian prairie provinces have small-scale declining enrolment grants, provincial finance plans have been slow to respond to the problem. In that regard, multi-year pupil-count averaging has assisted in mitigating the impact of specific-year enrolment declines.

During the 1970's, Alberta's provincial education finance plans for the public schools produced local school district revenues which were largely determined by numbers of pupils enrolled. This arrangement provides the context for this study.

Public Support of Education

Although declining enrolments are a major factor in this study, there is more to the declining context than simply the enrolment drops which are projected to cease in the early 1980's (Statistics Canada, 1974). In speaking to the Canadian Association for the Study of Educational Administration, Atherton (1977b:2) stated that "...there is clear evidence of a less sympathetic attitude towards the allocation of resources to education." Part of the loss in sympathy was due to large increases in costs and allocations during the 1960's. Wisenthal (1970) in presenting his projections, implied that if the rates of increases in educational costs were not contained, educational expenditures alone would consume a large portion of the Gross National Product. University campus unrest in the United States and Canada influenced legislators against a continuation of massive increases in government aid to education. These and other concerns contributed to a decline in public confidence in education that is detailed in the literature review for this study.

In summary, the declining context appears to involve at least the following four factors:

1. A decline in public confidence in education, manifested in adverse statements by business and government officials and in reduced rates of increases in allocations to education.
2. A decline in pupil enrolments for at least the period 1971 to 1981, caused by sharply reduced birthrates.
3. A decline in local support for education, manifested in local taxpayer resistance and statements by parents regarding the need for a return to discipline and basics in the schools.
4. A decline in school jurisdiction revenue from state or provincial grants-in-aid which are dependent to a large extent upon the numbers of pupils enrolled.

The extent of declining-enrolment revenue losses in local school jurisdictions should be documented and the possible need for compensating grants-in-aid should be investigated. The following problem and sub-problem statements specify the parameters of the investigation for this present study.

THE PROBLEM

The specific problem for this study was to examine the relationship between school jurisdiction revenues and expenditures in those school jurisdictions experiencing declining enrolments.

Sub-Problems

1. To examine the extent to which school jurisdiction expenditures are reduced in the face of declining-enrolment revenue losses.
2. To examine whether smaller school jurisdictions with declining enrolments are less able to reduce expenditures in the face of declining-enrolment revenue losses than are larger school jurisdictions.
3. To examine whether school jurisdictions of similar size are able to reduce expenditures in proportion to the severity of declining-enrolment revenue losses.

SIGNIFICANCE OF THE PROBLEM

If for no other reason than sheer magnitude alone, the financing of education in Canada is a significant problem, the dimensions of which are often not fully appreciated. Statistics Canada (1978) consolidations of expenditures for all the levels of government (federal, provincial and municipal) show that total expenditures for elementary, secondary and post-secondary education were $10.6 billion in 1975. This constituted 14.84% of total expenditure for all government services, second only to social welfare at 22.50%. Health expenditures were third at 12.48% of total expenditures, transportation and communication were fourth at 9.45%, protection of property and persons (police and national defence) was fifth at 7.96%, and general government (administration) was sixth at 6.19%.

As a proportion of Gross National Product (Statistics Canada, 1976b), total education expenditure constituted 6.44% in 1975, second only to social welfare at 9.77%. However, social welfare consists chiefly of transfer payments, the chief components of which are old age security, assistance to the handicapped and needy, unemployment insurance, and family allowance. Education is, therefore, the largest single enterprise in Canada (with only social welfare allocations comprising a larger share of total government budgets).

Statistics Canada (1976a:37-48) Elementary and Secondary Education tables indicate that in the fall of 1977, an estimated 5.4 million pupils were enrolled in the elementary and secondary schools, public and private, at all grade levels. An estimated 272,275 full-time teachers were located in 14,668 public and private schools across the country. Total expenditures for the elementary and secondary schools were estimated at $10.3 billion for the school year 1977-78, nearly equal to the total for all education (including post-secondary) in 1975.

Justification for the Study

Regardless of the size of the educational enterprise in Canada and the substantial increases in support it received during the 1960's, it has "fallen from favor" to a degree in the 1970's. Prior to the 1960's it was felt that much of the difficulty in education could be traced back to issues in educational finance. As a report of the Rockfeller Brothers Fund (1958:38) pointed out: "all the problems of schools lead us back sooner or later to one basic problem--financing." However, the massive infusion of public aid to education in the 1960's has come and gone, and problems remain. Finance also remains as one of the basic problems.

Of course this is not to say that finance is the most important aspect of education. Certainly dollars in and of themselves are not sufficient to deliver program quality.

As Corbally (1962:51) has said:

> The crucial point is that school finance decisions should be made after careful consideration of the influence of various financial alternatives upon the educational program. If financial decisions are made in the absence of educational considerations, these decisions will often be poor decisions for an education enterprise. For example, people often speak of seeking economy and efficiency in public schools. These are worthy objectives if "economy and efficiency" are not taken to mean "less expensive" as is so often the case. What we seek is educational economy and education efficiency or economy and efficiency in producing the desired quantity and quality of educational goods and services. It costs General Motors more to produce a Cadillac than it costs to produce a Chevrolet; General Motors does not however apologize for this nor does it consider this fact to indicate that the techniques used to produce a Cadillac are uneconomical or inefficient. The company will attempt to produce Cadillacs as efficiently and economically as possible, but it is apparent that if you wish a Cadillac to come off the assembly line you must pay the cost of producing a Cadillac.
>
> In the same way, it is an error to assume that a school district with low cost per student is more efficient and more economical than is one with higher costs per student. School finance is a means to an end--an important means, but still not the end goal. All considerations of school finance must eventually involve consideration of the desired ends--the quantity and quality of educational goods and services which school finance will play a part in producing.

Of course, whether governments and parents will (or should) support a "Cadillac" type of education for all is a most important point. Perhaps other demands on the public dollar (disease and pollution control, for example) will indicate (or require) central government provision of a basic "Chevrolet" type of education. This would provide each child with an acceptable "average" program, with an opportunity for an adequate basic education. Excellence or other differences from the basic program, would then be at the discretion of local government or individual initiative.

Regardless of the absolute level of state grants-in-aid, if such grants form a significant proportion of local funding and are enrolment driven, the effects of the grant losses as a result of enrolment decline will be substantial. The next section discusses the importance of centralized support in quantitative terms.

Importance of Centralized Support

Historically in Canada there has been a general trend towards increased provincial financial support for education, both in absolute terms and relative to total expenditures. Figure 1.3 graphically illustrates the increasing provincial contribution (i.e., increasing as a percentage of the total bill) over the last 24 years. Statistics Canada (1977:65) data show that in 1950-51, the provincial share of the total elementary and secondary educational bill amounted to 35.8 percent. With minor fluctuations, this has steadily increased to the 1974-75 figure of 64.2 percent. This figure remained fairly stable in the succeeding three years.

There appear to be a number of inter-related reasons why provincial support has continued to increase over the years. The major

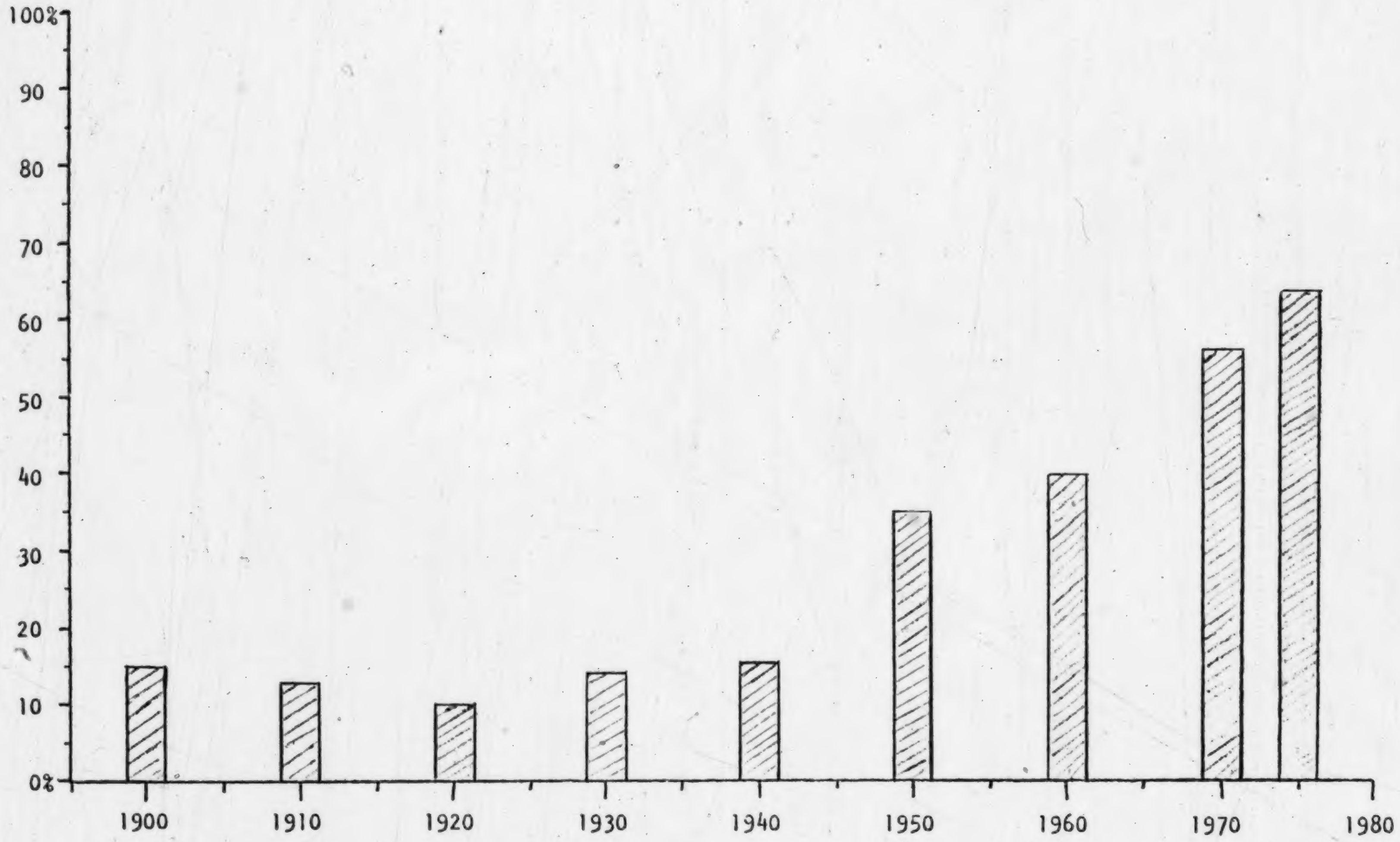


Figure 1.3

Provincial Support for Canadian Public Schools: Percentage of Total Local School Board Expenditures
(Dominion Bureau of Statistics, 1921:99-103; Statistics Canada, 1977:65)

pressure appears to have come from the simple fact of increasing magnitudes of dollars being expended by local school jurisdictions. With improving teacher salaries and an increasing breadth of curriculum, plus rising enrolments and increased rates of retention, local costs simply grew beyond the revenue capacity of local tax bases.

Benson (1961:223) indicates three main purposes for state support of public schools in the United States: local tax relief, equalization, and stimulation of local expenditures. It is interesting to note the distinction Moffatt (1957:44) makes with respect to the stimulation principle as it has been applied in Canada. He implies that: (a) initial modest provincial support was required for stimulation where school districts were young or poorly organized, but over-support at that early stage hindered local initiative; (b) once local districts were well organized, the amount of provincial support could rise to a high proportion without stifling local initiative; (c) despite the foregoing, if provincial support rose to nearly 100% of the costs, total expenditures were lower than if the locals continued to share in the costs. This latter principle might be termed "reverse stimulation."

Regardless of the initial pressures, however, there appear to be a number of rationalizations for a greater degree of provincial government support for education. In summary, assistance has been sought on the basis of:

1. Sheer magnitude of costs.
2. The equalization principle, i.e., that support from a broader tax base would reduce the financial discrimination against

those school districts possessing relatively low property assessment values.

3. The economics concept of externality of benefits, i.e., that the education of pupils is highly portable and provides benefits beyond the jurisdiction paying the costs.
4. The provision of leadership; a substantial contribution from provincial funds provides an opportunity for provincial leadership and initiative with respect to local programming.
5. The capacity to rationalize more uniformly tax revenues and expenditures centrally in a period of declining public confidence in education.

Provincial Support and This Study

With declining enrolments and a large percentage of provincial government funding in place, it becomes incumbent upon the central authority to take cognizance of the capability of school jurisdictions to reduce expenditures. The province needed to review the local effects of reduced provincial funding. This was so because much of the centralized funding was tied to enrolment and enrolment declines meant immediate annual revenue losses to school jurisdictions.

Thus, there was a need for public policy relating the centralized school finance plan to the declining enrolment phenomenon. Such a policy calls for documentation of the effects of enrolment decline on school jurisdiction expenditures so that an appropriate adjustment could be made in the centralized finance plan. The policy need remains even if there is insufficient evidence to strongly support a particular policy. Thus, this study attempted to define a relationship between enrolment declines and expenditure reductions at the school jurisdiction level.

DEFINITION OF IMPORTANT TERMS

Most terms are defined in context throughout this thesis, but a few important terms are specifically defined below. Definitions relating to foundation programs are adapted from Deiseach (1974).

Education Finance Plan

In Canada, the provinces legislate and regulate the taxation for, and financial support of, local school jurisdictions. In this study, the education finance plan refers mainly to the financial support aspect; i.e., the grants-in-aid plan for basic foundation and special purpose funding of local school jurisdictions.

Foundation Program

A foundation program refers to a type of grant-in-aid scheme by which a provincial government provides local school boards under its jurisdiction with support for a basic (foundation) level of educational services in public elementary and secondary schools. The main theoretical features of a foundation program are:

1. The cost of a basic program is ascertained by the province (in reality, average-practice expenditures are utilized).
2. A uniform tax rate is set as a compulsory levy in all school jurisdictions.
3. Where these provincially-levied local taxes are insufficient to

meet the cost of the basic program, the balance is supplied from provincial funds revenue sources.

4. The province then distributes the grants-in-aid to local jurisdictions, using various funding mechanisms.
5. School boards willing to provide for expenditures beyond the basic level can do so through a supplementary requisition on local property.

Fiscal Equalization

Fiscal equalization is the principle in provincial finance plans which is directed at two ideals:

1. Equalization of local tax burden for educational services, and
2. Equalization of school jurisdiction provincial revenues per unit of need.

In this study, only first approximations (basic foundation funding) and second approximations (special purpose funding) to the above ideals are addressed.

Special Purpose Funding

The foundation program is designed to meet ordinary educational and fiscal needs of school jurisdictions. However, some jurisdictions will experience special needs not ordinarily experienced by all jurisdictions, at least to the same degree. Special purpose funding provides auxiliary grants to school jurisdictions to meet such extraordinary or differential needs, in order to provide fiscal equity.

Fiscal Equity

Realizable objectives of provincial finance plans include first and second approximations to fiscal equalization. In this study, fiscal equity refers to provincial revenue distributed to local jurisdictions but does not address provincial taxation for education services, except for a description of this aspect of the provincial finance plan in the "Education Finance in Alberta" section of Chapter 2.

School Foundation Program Plan

The major grants-in-aid program for local school jurisdictions in Alberta since 1961 is known as the School Foundation Program Plan.

School Foundation Program Fund (SFPF)

Instituted in 1961, the School Foundation Program Fund consists of revenues collected through a uniform yearly provincial levy on all real property (residential property exempted in 1973) and an annual legislative appropriation from the general revenues of the province. These revenues are used to provide grants-in-aid to local school jurisdictions for provision of a basic education program.

School Foundation Program Regulations

The School Foundation Program regulations are struck annually by order-in-council to provide for the distribution of funds to school boards from the School Foundation Program Fund. The purpose of such funds is provision of a basic education program by the local jurisdiction.

Funding Mechanism

Funding mechanism refers to grant criteria such as number of pupils, special education teaching positions, etc., which are used as the basis for grant disbursement under the School Foundation Program regulations.

SFPF Grant

The SFPF grant refers to the amount of money which is paid to a school jurisdiction in a given year from the School Foundation Program Fund to support the educational program in its schools. A detailed discussion of this SFPF grant is found in Chapter 2 in the section entitled "Education Finance in Alberta."

School Jurisdiction

School jurisdiction is the term used in this study to describe a non-private school system in Alberta, including a county, a school division, or a public or separate school district.

Property

Property refers to real property i.e., land, residential and commercial buildings, power transmission lines and oil pipelines.

Equalized Assessment

The assessment of real property in Alberta is standardized throughout the province for grant purposes under the School Foundation Program Plan. Provincial assessors, using extensive guidelines provided in a manual, set equalized property values. The sum of the resulting valuations for each school jurisdiction is known as the equalized property assessment of the school jurisdiction.

Ability to Pay

Ability to pay or taxpaying ability refers to the capacity of a school board to raise property taxes for school support. The capacity of a local board is directly related to a school jurisdiction's equalized assessment per pupil.

Tax Burden

The tax burden is the relative tax load carried by the school jurisdiction's ratepayers for educational services. This is measured in mills and is normally the proportion of assessable property which is paid out in taxes.

Supplementary Requisition

School jurisdictions wishing to provide services in excess of the minimum program could set an additional mill rate for their districts above the uniform provincial levy; additional revenue thus acquired is called the supplementary requisition.

Tax Effort

The tax effort of a local school jurisdiction represents the degree to which the ratepayers in the jurisdiction are willing to tax themselves for education expenditures beyond the foundation level. Local performance can be measured in tax dollars raised per pupil.

School Jurisdiction Size

In this study, the size of the jurisdiction is measured by the total number of pupils to be enrolled. Native Indian pupils (ineligible for provincial grants) were included in the pupil enrolment figures.

Enrolment

The enrolment of a school jurisdiction is the total number of pupils receiving education services in that jurisdiction.

Fixity Coefficient

Grant et al.(1975) developed this coefficient to measure the degree to which school jurisdiction revenue might need to be increased from centralized special purpose funding to compensate for declining enrolment revenue losses not fully compensated for by expenditure adjustments. In this study it was calculated by subtracting from unity the quotient of the observed total expenditure drop (estimated slope coefficient) over the theoretical maximum total expenditure drop (SFPF/Total revenue ratio).

SUMMARY

Chapter 1 has briefly outlined the fiscal and declining context of education finance in the 1970's. Specifically, the effects of declining enrolment on local school board revenues and expenditures were identified as the major focus of this study, with particular reference to centralized funding revenues and total school board expenditures. A possible need for changes in the provincial education finance plan was suggested.

CHAPTER 2

REVIEW OF THE RELATED LITERATURE

INTRODUCTION

Twenty years ago, a Canadian educator (LaZerte, 1958:214) presented a paper entitled "Present Methods of Financing Education in Canada" to the Canadian Conference on Education. He commented that:

> In 1867 education was the cheapest and simplest of government services, easily administered and cheaply financed by local parents and ratepayers; today, in 1958, it has become the most expensive and complex of our social services.

Today (1978) education has become no less expensive and no less complex. Particularly in the area of financing education, the complexities have continued to grow with the proliferation of additions and refinements to provincial education finance plans in Canada.

Thompson (in Moffatt, 1957:10) pointed out that strictly speaking, it was impossible to describe a Canadian system of education finance since education was solely a provincial function. However, this review discusses Canadian education finance in the following manner. First, a brief review of the quantitative trends in provincial financing of schools is provided. Second, the theoretical roots of provincial finance plans are dealt with. Third, the development of provincial finance plans in Canada is sketched. Fourth, the 1977 finance plan of the province of Alberta is outlined briefly. Fifth, the "declining context" of this study is detailed. Sixth, and finally, the concept of economies of scale is discussed.

QUANTITATIVE REVIEW OF PROVINCIAL FINANCING OF SCHOOLS

Since the end of World War II, the growth in expenditures for elementary and secondary public school education in Canada has been phenomenal. Figure 2.1 provides a graphic illustration of this tremendous growth, particularly for the last twenty-five years. Statistics Canada (1977:64) data show that in 1950, total current expenditures were approximately $359 million, with 35.8% of that being borne by provincial grants. By 1960, this figure had nearly tripled to approximately $1 billion (40% supported by provincial grants) and by 1975, it had leaped eight-fold to approximately $8 billion (64.2% supported by provincial grants).

Clearly, inflation has played a part in the large increases in basic education expenditures in Canada, particularly in recent years. However, improvement of program (in the form of decreasing pupil-teacher ratios), enlargement of the number of programs available (particularly at the secondary level), increasing qualifications of teachers, improvement of physical plant, and rising enrolments (up to the end of the 1960's), especially those caused by the increasing proportion of population obtaining more years of schooling, have played a significant part as well.

It is possible to control for inflation and rising enrolments by using a constant dollar per pupil measure of cost. The constant dollar may be calculated using the "Implicit Price Indexes" for government expenditure on goods and services: in Statistics Canada (1976b:8) and Dominion Bureau of Statistics (1962:58).

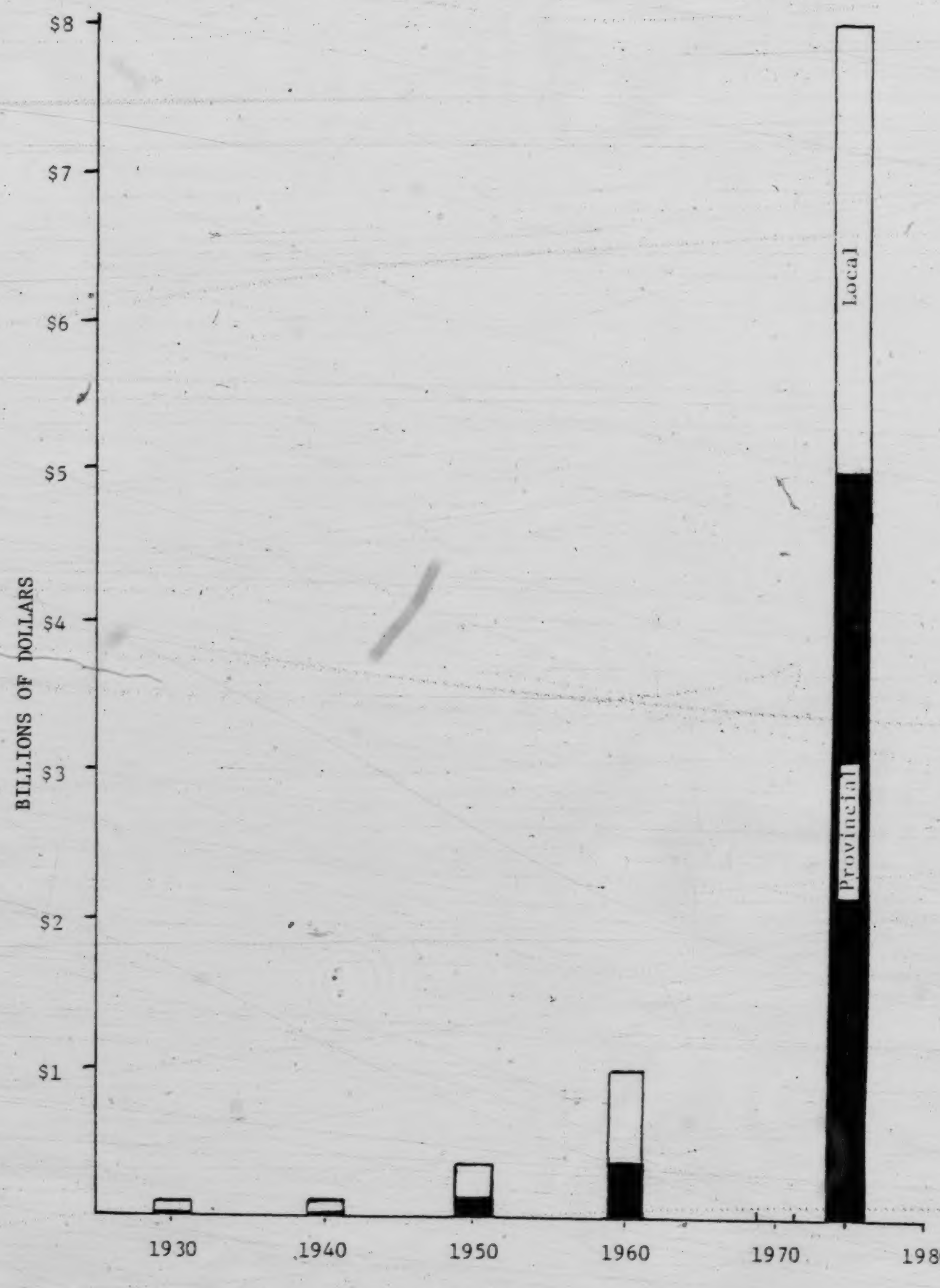


Figure 2.1

Provincial and Local Support of Canadian Public Schools:
Total Expenditures in Current Dollars
(Statistics Canada, 1977:64)

Thus, in current dollars, the rise in expenditure per public school pupil has been from $126 per pupil in 1950 to $1,114 per pupil in 1974 (Statistics Canada, 1977:60), an increase of over 780%. However, in constant 1974 dollars the rise was from $441 to $1,114, an increase of "only" 153%. Still, a real increase of more than one and one-half times, devoted chiefly to improvement of program, teacher qualifications and quality of physical plant, represents a substantially enlarged commitment to the education of Canadian youth by parents and the taxpaying public over the twenty-four year period.

Thus, although the rates of real dollar increases to education have abated in recent years, the previous substantial enlargement of commitment means that substantial investment in the education of Canadian youth has occurred despite the new "declining industry" status of Canadian education. This perspective needs to be borne in mind throughout this study, despite its emphasis on the current "declining" context of education.

The above quantitative review provides some idea of the volume of educational dollars being handled in Canada. The theoretical concepts underlying the distribution of these dollars to local educational jurisdictions are explored in the next section from a historical development point of view.

THEORETICAL ROOTS OF PROVINCIAL FINANCE PLANS

Although education finance in Canada has been regarded as a state function much longer than in the United States, many of the theoretical concepts underlying twentieth century provincial support plans were imported from that country. Hence, prior to a presentation of the development of education finance in Canada, it is necessary at least to sketch the highlights of the theoretical roots of these developments.

There are a number of ways to review the historical development of state school support in the United States. One method of attack would be to select certain theoretical concepts and follow these through the numerous histories on state aid, but this is beyond the scope of the present study. Another method of attack would be to review basic theoretical concepts as explicated by prominent education finance writers, most of whom were either university professors or employees of state departments of education. This latter method was used by Johns (in Fuller, 1969:183), who introduced his presentation in part as follows:

> The early theorists on school finance usually stated their value assumptions, outlined their goals, and then presented conceptual designs or models by which those goals could be attained. These conceptual designs and models could be empirically tested by research. The theoretical concepts produced by the theorists were seminal and they germinated much research not only by the theorists but by their students. Perhaps the best early research in educational administration was in the area of state school support because that research was based on identifiable research designs.

This present review follows Johns' (1969:182-199) format somewhat, but theorists and developers are not distinguished as in Johns' presentation. This review also traces conceptual developments to date (1978).

Conceptual Development of State Aid

Major education finance scholars in the United States have contributed much to the theory and practice of education finance in the

United States and Canada. What follows is a brief discussion of the concepts as enunciated by prominent education finance writers in the United States. The comments for the first five names draw heavily upon Benson (1961:195-212), Johns (in Fuller, 1969:183-192), and Cohn (1974:18-24).

Cubberley: Flat Grants and "Teachers Employed"

Elwood P. Cubberley was a student at Columbia University in New York state in the early 1900's. His research on local school district expenditures and taxation allowed him to see and subsequently document the expenditure and fiscal capacity disparities existing in the various school districts in New York state. Cubberley found that the methods of distribution of state aid in New York state at that time merely aggravated the existing disparities. The inequalities were pronounced (Cubberly 1906:45):

> In Windham County, for example, the town of Ashford, with a tax of 4.03 mills, in addition to the state aid received, was able to pay its seven teachers an average of only $19.04 per month and maintain its schools only 145 days, while the town of Putnam, on practically the same rate of local tax (4.05 mills), was able to spend a half more per year on each pupil; to maintain its schools 180 days each; pay four men teachers an average monthly salary of $85.61, and eighteen women teachers an average monthly salary of $40.92; to spend on supplies and teaching equipment $36.00 for each teacher employed, exclusive of wages, fuel, repairs, and libraries to Ashford's $5.00, and to maintain a four-year high school taught by five teachers, while Ashford neither maintained a high school nor is listed as having paid tuition for any of its children in a neighboring town.

Cubberley reviewed a number of criteria used in distributing state funds, such as the amount of taxes levied by the district, the total population of the district, the school census of the district, the average membership (enrolment) of the district, the average daily attendance, the aggregate days' attendance, and the number of teachers employed by the district. He wanted the state to provide identical flat grants to each school district, but realized that the criteria for such grants were crucial to the "equity" question.

Cubberley concluded that the "teachers employed" criterion to be used in combination with aggregate days' attendance was the best reflector of the differing needs of school districts. He believed that the "teachers employed" criterion provided a better measure of need than the other criteria because it did not discriminate against rural districts which tended to have relatively lower pupil-teacher ratios. He also saw it as providing for the stimulation of special training programs since the aid would be distributed according to the number of teachers employed regardless of the program in which they were involved. The aggregate days' attendance criterion was added so that there would be an incentive for school districts (particularly rural school districts) not to reduce the number of the days in the school year. It also provided for a measure of control in providing for the calculation of pupil-teacher ratios and presumably encouraging districts not to depart too far beyond acceptable limits. Cubberley thus believed that these two criteria would allow state aid to be distributed on the basis of both effort and need.

Cubberley also provided for special recognition for those school districts which were so poor as to be unable to meet the minimum standards of quality education set by the state even when the district taxation level was already at the maximum rate permitted by law. He recommended the use of equalization grants which would be paid to such schools in addition to the general flat-grant aid provided on the basis of "teachers employed."

Cubberley's contribution lay in his documentation of the lack of educational opportunity in some districts and his enunciation of the need for more (and more equitably distributed) state aid than was then available. Thus the call for equalization of educational opportunity was early formulated and published (Cubberley, 1906:54):

> Any attempt at the equalization of the opportunities for education, much less any attempt at equalizing burdens, is clearly impossible under a system of exclusively local taxation. Some form of general aid is a necessity if anything like common advantages are to be provided for all.

Updegraff: Variable Grants and "Teacher Units"

Harlan Updegraff was supportive of the values and goals for state finance outlined by Cubberley but saw the concept of local effort as relatively more important. Updegraff saw the focus on local effort as a way to provide for efficiency in local government. He felt that the participation of the local citizens and the responsibility of local government should be encouraged by making the state's contribution to education contingent upon local action. He advocated that when local government raised the true tax rate (or lowered it) that the state should follow suit.

Updegraff followed his own principles on local and individual initiative by acting as the publisher of his own work in the 1920's (Updegraff, 1922). Johns (in Fuller, 1969:185) summarized Updegraff's principles of state support as follows:

1. Local support is fundamental.
2. The local units for the support of schools should contain, insofar as practicable, enough property taxable for school

> purposes to raise that portion of the expenses of the school which it is believed should be borne by the local districts without an undue burden upon the owners of property.
>
> 3. Some portion of the support of local schools should come from the state government, the amount being dependent upon certain factors, exact standards for which have not been scientifically determined, but which will vary in the different states.
>
> 4. The administration of state aid should be such as to increase the efficient participation of citizens in a democratic form of government.
>
> 5. The purpose of state aid should be not only to protect the state from ignorance, to provide intelligent workers in every field of activity, and to educate leaders, but also to guarantee to each child, irrespective of where he happens to live, equal opportunity to that of any other child for the education which will best fit him for life.

Cohn (1974:19) indicates that several states now follow Updegraff's basic principle and call it a "percentage equalizing" grant (sometimes referred to as the variable level foundation program). However, as discussed below, Strayer and other leading theorists of the time attacked the principle, feeling that any attempt to incorporate both the concepts of educational opportunity and reward for local tax effort within the same formula would be self-defeating.

It was Updegraff's desire that local government control the school district and he felt that the state's chief role was to help them provide such educational services as they desired. The desired level of educational program would then be reflective of the tax effort made by the district.

In operationalizing his plan, Updegraff proposed the idea of a "teacher unit" (as opposed to Cubberley's "teachers employed") as a basis for allocation of state funds. He saw a "teacher unit" as a standard number of pupils per teacher, although this number could be varied for special programs. He also proposed a sliding scale that would allocate more aid (per teacher unit) the higher the school tax rate of the local district, within the limit of a range of 3.5 to 9 mills. The effect of this sliding scale was that the districts with lower assessments per teacher unit received proportionately more aid. Updegraff thus wanted to help poorer school districts but made such help contingent upon the principle of "helping those who help themselves."

Johns (in Fuller, 1969:186) summarized Updegraff's state aid distribution methods:

> Updegraff not only proposed principles and criteria for state support, but he developed techniques for the distribution of general school aid which embodied his ideas. He proposed a sliding scale that provided increased amounts of state aid per teacher unit for each increase of 1/2 mill of school taxes levied ranging from 3 1/2 to 9 mills but he provided proportionately more state aid for a district with a low true valuation per teacher unit. For example, he provided a total of $840 per teacher unit for districts which levied 3 1/2 mills. If the district had a valuation of only $5,000 per teacher unit, it received $822 per teacher unit in state aid and raised $18 in local taxes, making a total of $840. But if a district had a valuation of $235,000 per teacher unit and levied 3 1/2 mills of taxes, it would receive a state grant of only $17 per teacher unit and would raise $823 from local taxes, making a total of $840.

Cowle (1968:13) generalized this kind of approach in its modern form; he noted that the state:

> . . . seeks to give aid to local districts in accordance with a combination of two factors, one of which is the ability of the district to support schools as measured by its equalized value per teacher . . . and the other, the effort which the district makes to support a school as measured by its tax rate . . .

This modern approach has been called "power equalizing" (Coons, 1970), but it is important to note that Updegraff emphasized one of the two factors, namely, tax effort as measured by local tax rate. Updegraff's emphasis can be seen in the words of Cowle (1968:13): ". . . the sound policy would be to grant aid only to those local districts that had made a reasonable effort to support schools."

Strayer and Haig: Satisfactory Minimum Offering

George D. Strayer and Robert M. Haig (1923:162) criticized Cubberley's flat grant program then in use in New York State:

> Approximately one half of the state aid is entirely unaffected by the richness of the local economic resources back of the teacher, and the portion which is so affected is allocated in a manner which favors both the very rich and the very poor localities at the expense of those which are moderately well off.

Strayer and Haig proposed a state aid plan which emphasized the fiscal considerations of equalization of educational opportunity. They did not define their "satisfactory minimum offering" but suggested a four-stage equalization plan:

1. An adequate minimum educational program is costed by the state on a per pupil basis.
2. By "keying" on the wealthiest district in the state, the state computes the tax rate that district would have to levy in order to finance this minimum program.
3. The standard state mandated tax rate is then stipulated for all districts, based on the tax rate for the key district.
4. The "shortfall" between the amount raised in the key district for the minimum offering at the mandated tax rate, and the amount raised by each local district at the same mandated tax

rate, is supplied by the state so that each district has the same amount of money to finance the adequate minimum programs.

Later writers have indicated that the Strayer-Haig minimum program formula really did not provide for equalization of educational opportunity at all, but rather for minimum educational opportunity (Jones, 1971). It has always been obvious that the wealthy districts would be able to raise more money over and above the minimum program with less tax effort than the poorer districts, and hence Jones' criticism is valid depending on the definition of minimum. If the minimum program finance plan provides sufficient funds the minimum may provide a satisfactory education for the majority of school districts, and the amount of local funds required above the minimum would not bring about an unreasonable tax burden upon less wealthy districts.

Irrespective of the validity of recent criticism, the Strayer-Haig formula came into widespread use in the United States and Canada. As noted below, Mort and his associates "spread the gospel" of the "minimum program" formula, which in later years came to be popularly known as the "foundation" plan.

Mort: The Minimum Program Plan and "Weighted Pupils"

Paul R. Mort was a conceptualizer and a disseminator, and it was his efforts that resulted in the wide-spread use of the Strayer-Haig minimum program plan. He defined the Strayer-Haig "satisfactory minimum offering," outlined a minimum program for state aid (on the basis of average costs) and added the "weighted pupil" measure as a way of allowing for differentials in need (Mort, 1924). In later years, he added refinements of measures to determine the financial needs of school districts.

Mort developed his "weighted pupil" on the basis of expenditure data he accumulated on "typical" school districts. He multiplied the typical elementary school teacher by 27.46, which was the typical average daily attendance per teacher in larger elementary schools. This product gave him the number of "weighted" elementary pupils. His expenditure data indicated that the average high school pupil cost was twice that of an elementary pupil. Therefore, as Johns (1969:189) summarizes:

> . . . in order to compute the total number of weighted pupils for a school district, all of equal cost, he multiplied the weighted high school pupils by two and added the product to the number of weighted elementary pupils. Mort also determined the cost per weighted pupil of the minimum program on the basis of average practice. He found that the current expense cost per weighted pupil of school districts that approximated the state average true valuation per weighted pupil was $70 in New York state in 1922-23. He concluded that that was an acceptable figure for determining the cost of the minimum program in New York state.

Mort rejected Cubberley's fiscal "reward for effort" concept, but like Cubberley, thought that districts needed some incentives to innovate and felt that if districts were allowed tax leeway, innovations would be likely to occur. Jones (1971:19-20) summarized both Mort's minimum foundation program ideas and his sponsorship of local program initiatives by reducing them to six phases:

> Phase 1. A given level of educational service and given level of state school support are in existence.
>
> Phase 2. One or more local school districts perceive a need to provide some new educational service beyond the state minimum. If necessary, they tax themselves above the amount required by the state to provide this educational service.
>
> Phase 3. The adaption developed in the lighthouse districts is disseminated to other localities. They too raise their local tax rates to institute the adaptation.

> Phase 4. The adaptation gradually becomes accepted practice throughout the state. Eventually, the state provides for the adaptation in all local districts, possibly through the institution of a categorical state grant for the purpose.
>
> Phase 5. The adaptation is required by state law, and state financial support for the adaptation is incorporated into the Strayer-Haig minimum foundation program.
>
> Phase 6. The extra state support allows the original lighthouse districts to reduce their tax burdens; hence they become more receptive to the possibility of still newer adaptations.

Mort recommended using the richest county unit or richest large city district (as determined by equalized assessment per pupil) as the "key district" for calculating the local share contribution to his state finance plan. This "key district" would be able, at a state mandated minimum tax rate, to raise sufficient revenues to provide any "average" educational program. The district could of course exceed the minimum rate at its discretion, but the mandated rate as levied by the state would be applicable to all districts, with the state supplying the shortfall for all districts below the richest.

Mort dealt only briefly with the problem of determining local district taxpaying ability. He felt that attempts to use non-property wealth indicators were useless. He reasoned that the taxpaying ability of a district had to be based on the types of taxes it could levy, e.g., local property tax. Hence, he concluded that the only reasonable criterion for measuring local district taxpaying ability was equalized assessment per pupil.

Mort modified his design for state aid as the years went by. Of particular significance was his later incorporation of the Updegraff or "reward for effort" principle which he had earlier rejected strenuously. Johns (1969:192) notes that in later years Mort was concerned that so many local districts seemed satisfied with a minimum program as against a high quality program:

> Therefore, shortly before his death in the early sixties, Mort . . . developed a variable level foundation program that provided additional state aid for those districts willing to levy higher taxes for schools than the tax required for participation in the minimum program. Thus, Mort in effect grafted the variable level program of Updegraff onto his minimum program. He did not consider this a reward for effort but rather an incentive for local initiative which satisfied one of the demands of the efficiency principle. Mort's willingness and ability to adapt and change was one of the principal elements of his greatness.

Morrison: Full State Funding

Henry C. Morrison is often omitted from reviews of the literature on educational finance, because his ideas were so far out of line with the prevailing views of the 1920's and 1930's or, for that matter, with some current views. In contrast to the emphasis on local initiative and control, and the various state plans for what he viewed as partial funding of school districts, Morrison (1930:194) admonished:

> We have a childish faith in "plans." When the inevitable disillusionment comes, we conclude that the plan "did not work," and look for another. In the case of equalization schemes, the disillusionment is prone to come at a time when the original plan has been forgotten and inequality is discovered all over again.

Morrison felt that the purpose of public education was to train the youth to be good state or national citizens and not to train them merely to pursue local interests. He felt particularly strongly that expenditures in rich districts provided a situation in which the public schools became equivalent to private schools. He further felt the children in poor districts were not trained in such a way as to make their education and themselves portable, even in the minimum sense of providing a uniform standard of citizenship. Thus Morrison early articulated what has since become a canon of economists, the "externalities" of the benefits of education. His proposal, then, was the full state funding of education.

The reliance on local property taxes as a means of funding education is a source of dissatisfaction in the modern era. The idea of externalities of education (in Weisbrod, 1964) has become common both in terms of parental knowledge and in terms of what student graduates do. Morrison saw the problem of reliance on local property taxes when he was doing his research in the 1930's and therefore in addition to his proposal for full state funding he advocated the use of state income tax for purposes of education. Today (1978) Hawaii is the only state in the United States which has full state funding, while New Brunswick and Prince Edward Island are the only provinces in Canada to provide full provincial support. Although some Canadian provinces provide high percentages of provincial support, there are no provinces in Canada which duplicate the situation obtaining in Hawaii, where there are no local school districts at all.

Strayer-Haig-Mort Disciples: Refining the Foundation Program

With reference to Strayer, Haig, and Mort, Bailey et al. (1962:24) stated:

> The authors, by their writings, by consultancies to public officials and education commissions, by the drafting of legislative proposals, and by placing their proteges in strategic places in professional associations and state agencies, enormously influenced the course of educational policy throughout the North-east--and beyond--in the forty-year period now ended (1962).

Mort's chief disciple was Alfred I. Simpson, of Harvard University, a protege who subsequently became a leader in his own right. Swift (1931) of the University of Minnesota and later the University of California at Berkeley, accepted the Strayer-Haig-Mort model of state support and extended state finance thinking into the federal domain while popularizing the basic state model.

Morphet and Johns often worked as a team in assisting various states to develop school support plans. In the course of their work they introduced modifications in the Strayer-Haig-Mort Plan. They did not have the same fear of state control as Mort, and saw no reason why state departments of education should not provide leadership by providing financial incentives or even simply acting to prevent undesirable educational practices. Mort originally opposed these views, but as discussed above, later modified his stand.

Weighted Classroom Unit. Johns and Morphet introduced an early version of PPBS (Planning Programming Budgeting System) as a mechanism for delineating and measuring educational need. They found it easier, as well, to explain such need to legislators in terms of a weighted classroom or instructional unit, rather than a weighted pupil. In addition to the basic classroom unit, they developed vocational classroom units, special education classroom units, etc., and were then able to offer incentives to local school districts to offer extended services.

Economic Index. Measuring variations in the taxpaying ability of local districts was another problem Morphet and Johns tackled. Equalized assessment was the preferred measure, but where assessment practices in states were weak, such figures were not available and comparisons were not possible. So Johns developed the first "economic index" of taxpaying ability used to distribute state funds to local school districts.

Working independently of Johns, Francis Cornell also developed an economic index. He developed it not as a substitute for equalized assessment figures but to check the validity of state equalized assessment practices. However, both of these men pointed out that such indexes were no substitute for equalized assessment figures based on good assessment practices.

Correction Factors. Erick Lindman used adaptations of the technology of state support developed by Johns and Morphet, with some refinements of his own. He developed an "equalized variable matching formula" adopted by Washington state for use in allocating capital grants for school construction. He also addressed the problem of the relationship between municipal taxes and school taxes. Lindman developed a "correction factor" in state aid plans because he felt that municipal taxpayers were subject to higher rates of non-school taxation than rural areas and needed compensation for the "municipal overburden."

William McLure worked on the problems of small, inefficient school districts and advocated a "sparsity" factor in state aid plans. Later, he developed a "density" factor which tended to serve the same purpose as Lindman's correction factor for municipal overburden.

Numerous other writers contributed to the dissemination and refinement of the Strayer-Haig-Mort foundation plan. Some of these are Barr (1960), Burke (1951), Burkhead (1964), Corbally (1962), Knezevich (1962), Lawler and Morton (1944), Moehlman (1927), Norton (1946), Reusser and Mort (1941), and Rosenstengel and Eastmond (1957).

James: Emphasizing the Equalization Principle

Thomas James (1958:19) of Stanford University was not satisfied with the effects of foundation program approaches:

> Any observation of the operational aspects of school support programs will indicate that no foundation program is really equalizing either . . . (tax) burdens or (educational) benefits, nor could be made to do so, as it is presently defined.

He recommended that states assume a much larger share of the costs of financing schools by using largely income and sales taxes instead of local residential property taxes. He further advocated that the state reserve to itself the taxation of business and industrial property throughout the state to reduce inter-district per pupil variations in equalized assessment.

In an attempt to reduce inequalities in funding, Wisconsin used an educational plan designed by Peterson et al. (1963) and John Guy Fowlkes. This plan might be termed "percentage equalizing" or a "variable-level foundation program" since it contains aspects of Updegraff's principles as much as Strayer and Haig's.

Peterson: Combined School/Non-School Foundation Plan

Peterson et al. (1963) developed a combined foundation plan for both school and non-school services in municipalities and counties. This macro-plan has not as yet been implemented by any state, but future substantial modifications of school foundation programs may be in that direction.

Friedman: Educational Vouchers and "Family Choice"

Cohn (1974:21) records that in 1955, Milton Friedman injected a radical idea into the ongoing equalization opportunity debate. Friedman suggested that the question of choice would not be resolved even if the fiscal equalization of district expenditures were realized. He felt that regardless of the equalization which may occur among districts, the individual school would still be at variance with either the fiscal equalization principle or the needs of the student and parent or probably both. He advocated that choice be placed back in the hands of parents where it belonged and recommended each family should be given a chit for each school age child to be used by the family to provide the education of the child at an educational institution of the family's choice. All education grants would thus be channeled to the family rather than to school boards. The purpose of Friedman's proposal was to apply the marketplace laws of supply and demand to the issues of educational finance.

The voucher plan idea became highly controversial. Critics felt that unpredictability of results in such a fluid situation would disable long range planning and that advertising and promotion would become paramount features of the educational enterprise.

Cohn (1974:22) describes an operationalized voucher plan in California as follows:

> Under the sponsorship of the office of economic opportunity, a rather large scale trial of the voucher plan is currently under way in the Alum Rock Union School district of California. Located in a racially mixed suburb of San Jose, the experiment provides each parent with a voucher for $680. (elementary) or $970. (secondary) which can be redeemed in any public school in the district. Private schools are not included because California Law precludes financial assistance to such institutions. Approximately half of the students have also been issued "compensatory vouchers" for additional funds due to educational deficiencies. This was done both to encourage innovative programs for these students and to transform the least desirable pupils into the most desirable because they bring more money to the schools.

The fears of the critics have not been realized thus far. The racial composition of the schools involved in the project has not differed markedly from what it was prior to the project. Only a small number of students attend schools other than the ones they would have otherwise attended. As to innovative curricular developments, it is unclear as to whether the limited number of programs might have been initiated in any event.

Levin (1974:265) mentions other "pilot" voucher projects in New Hampshire and East Hartford, Connecticut. She also points out that limited voucher plans are in effect in some states for physically or mentally handicapped children whose parents are unable to find a suitable local program. These limited programs for the handicapped are often vitiated by placing the money in the hands of local school district officials at whose discretion it is released to parents if there is no satisfactory local program in place. Local personnel are loathe to give the money away and hence are inclined to judge local programs as satisfactory when in fact such may not be the case.

Benson: The Broader Economics Context

Charles S. Benson (1961) discussed Strayer-Haig-Mort finance plans, and others, but extended the discussion to include the economic magnitude of the educational enterprise. He was one of the stronger spokesmen for a "systems approach" to school finance. He treated school finance as an open system and broadened the thinking of educators and legislators by providing a larger context. In his early work he discussed such things as national income and its relation to the support of education; the demand for such goods and services as education; taxation at local, state, and federal levels of government; public borrowing; and the problem of productivity measurement in education.

In spite of this larger context, his earlier work retains its balance of "favor" for both local and state support of education. However, his later work (Benson, 1965) leans more toward centralization as the solution to the questions of equity and disparity that he and others have been raising for some years.

Johns and Morphet (1969), discussed above, also contributed to the economic stream of thought in education finance.

Coons et al.: "Subsidiarity" and "Power Equalizing"

In their classic Private Wealth and Public Education, Coons et al. (1970) revive Cubberley's and Updegraff's emphasis on local effort and propose a "power equalizing" plan which is responsive to both the need for fiscal equalization and the need for local control. The authors label such a concept "subsidiarity" as a way of combining both the concept of state responsibility for equality of opportunity with the subsidiary (local school district) governments' maintenance of control over the specifics of the local enterprise.

As did Morrison, many believe that subsidiarity and equal opportunity are mutually exclusive. There is a danger that centralization and uniformity of fiscal policy will be seen as the only "solution." Coons et al. (1970:19) propose a policy answer that they believe can save both values, and suggest with "tongue in cheek" that their answer ". . . has the further virtue of being complicated and expensive and is, consequently, an ideal reform." Coons et al.

describe their solution as follows (1970:33,34):

> Our approach depends for its practical effect upon manipulation of tax systems. Equal district power is the key. The concrete financing proposal may be stated thus: equal tax rates should provide equal spendable dollars. That is, the local unit would be empowered to fix the tax rate (effort) to be imposed upon a specific class of local wealth. For every level of local tax effort permitted by statute, the state would have fixed the number of dollars per task unit (probably per pupil) that the district would be empowered to spend. The state also guarantees that this number of dollars will be available to the district. Assume, for example, that by statute a fifteen mill district tax rate makes $600 per pupil available to the district. If the local levy raises less than $600, the state makes up the difference from a fund generated by taxation of general state wealth. If the local tax produces an excess (it can be set so that it never does) that excess is redistributed to poorer districts within the system.

The case against power equalizing is made succinctly by the Fleischmann Commission (Cohn, 1974:31): "The education of a child should no more depend upon the value his neighbor places on education than upon his wealth." This of course places the issue back with Friedman, since all of the other literature on school finance reviewed to this point has used the school district as the unit of analysis. Such school district analyses assume inter-school equity within districts even though most educators and parents "know" it does not exist.

Coons et al. discuss the productivity problem raised by Benson (1961) and others (Levin, 1974 and Cohn, 1975), but feel that the cost-quality issue is largely irrelevant:

> If money is inadequate to improve education, the residents of poor districts should at least have an equal opportunity to be disappointed by its failure (Coons et al., 1970:30).

They also feel that other arguments are irrelevant, such as those advanced by Coleman (1966) and others (Jencks, 1972) regarding the lack of influence school factors have in the development of the lives of children. Coons et al. (1970:32) argue:

> The children of poor districts have a right to equality of treatment, notwithstanding the impotence of schools to solve all their problems.

State Aid Theorists and Developers: A Summary

Isaac Newton is reported to have said, "If I have made great strides it is because I have stood on the shoulders of giants." The main strides in education finance until recently have been accomplished atop the shoulders of the Strayer-Haig-Mort foundation program conceptualizations of the 1920's and 1930's. Numerous modifications and refinements were undertaken and perfected by men such as Simpson, Swift, Morphet, Johns, Cornell, Lindman, McLure, James, Peterson, and others.

Lying outside this main path of education finance thought until recently were such great men as Cubberley and Updegraff, who touted the value of local tax effort; Morrison, who called for full state funding; and Friedman, who insisted on individual family choice in public education. Today, finance plans exemplifying some of the concepts of these heretofore "peripheral" thinkers can be found all over the United States and Canada. Full state funding has not been installed in many places (Hawaii in the United States and New Brunswick and Prince Edward Island in Canada) but "percentage equalizing" plans of Updegraff advocacy are becoming more common. Voucher plans have not been put in place very often, but at least three full-scale local "pilots" are being studied in the United States and vouchers for handicapped children are found in several states.

Various forms of "power equalizing" plans have been grafted onto basic foundation programs in a number of states and in the province of Alberta, Canada.

Types of State Finance Plans: A Summary

Daniel C. Morgan (1974:311) summarizes prevailing state grant-in-aid plans as follows:

1. Social Equity Approaches
    - (a) Flat grants
    - (b) Foundation programs
        - (i) Those selecting a district to "key" on
        - (ii) Those employing an "equalized apportionment" formula
2. Incentive Matching Approaches
3. Political Economy Approaches
    - (a) Equalization of fiscal capacity
        - (i) Guarantee of a synthetic economic base
        - (ii) Percentage equalization

Morgan ignores incentive grants (as anti-equalizing) and indicates that any social equity approach works to equalize expenditures per unit of need and any political economy approach works to equalize potential fiscal capacity per unit of need, and indicates that in theory, if sufficient funds are allocated to any of these plans, that both approaches are equivalent in their equalization effects. Obviously under the political economy approaches the equalization effects are potentially equivalent.

If insufficient state funds are allocated to any of these plans, they are simply not capable of adequate equalization effects regardless of the theoretical constructs upon which such plans were built. Assuming adequate funds, Morgan documents his equivalency thesis with a number of illustrations from "mythical state." He points out that while he has kept the two different approaches separate for purposes of functional analysis, there is nothing stopping a state from developing a plan which provides for some combination of the two approaches. Morgan (1974:329) stated:

> We should not forget that any combination of social equity and political economy is possible: we can readily build any desired foundation program, for example, and place atop it any power equalizing scheme we desire. Thus both (state) foundation and local "choice" are attained, but "choice" on the basis that equal effort yields equal revenue despite the true wealth of the district.

For purposes of his functional analysis, Morgan also simply used numbers of pupils as his unit of educational need. However, he indicated at the conclusion of his article that the per-pupil grants could differ for many reasons, including:

1. Grade differences
2. Age differences
3. Cultural disadvantages
4. Intellectual gifts of the children
5. Differences in curricula
6. Experiments and innovation differences
7. Differences in costs among the various districts
8. Differences in transportation needs
9. Levels of achievement (or changes in levels)
10. Several other factors or differences

Morgan (1974:329) concludes:

> Can spending per pupil or per unit of need (whatever the unit of need may be) differ among the districts and still be "non-wealth discriminatory"? Yes, indeed! All that is required is that such differences be "non-individious" and that under the state determined system any two districts with comparable compositions of such need units receive the same revenues.

DEVELOPMENT OF PROVINCIAL FINANCE PLANS IN CANADA

The foregoing review of theoretical developments of educational finance was drawn chiefly from the literature of the United States. Although Canadian educators have no doubt given equally serious thought to finance matters, perhaps the smaller Canadian market has produced fewer Canadian publications. Perhaps Moffatt (1957:22) is right in suggesting that Canadians ". . . have been notoriously reluctant to put their thoughts formally on paper." In any event, some of the Canadian names in education finance who have published in the twentieth century are Cameron (1945a, 1945b), Stewart (1954), Moffatt (1957), LaZerte (1958), Mowat (1959), Wilks (1962), Brown (1973, 1977), Hanson (1971, 1976a, 1976b), Rideout (1975, 1977), and Atherton (1968, 1971, 1977a, 1977b).

A Canadian historian, Phillips (1957), while not discussing education finance exclusively, does provide a four-stage historical educational development sequence which is a useful framework for a discussion of education finance in Canada. Moffatt (1957:35ff) reviewed the four stages in relation to education finance. Although these four stages overlapped to a considerable degree, the distinctions appeared useful for discussion purposes.

First Stage (1600-1800): Church Initiatives

The Roman Catholic church, in particular the Jesuits, established the earliest schools in which religious education was the chief objective, but general education was also provided concomitantly. No state aid was provided these early schools. The religious control of French-speaking schools in Lower Canada persisted for two hundred years. It was not until 1829 that the first lay school boards were established, with the aid of grants from the state. Despite lay control, the religious influence for French-speaking pupils in Quebec persisted until well into the twentieth century.

The Society for the Propagation of the Gospel in Foreign Parts established schools in Newfoundland and Acadia in the 1700's. In 1749, the first state aid was given to this Society in the form of small land grants.

This early and persistent religious influence has resulted in five of the ten provinces today (1978) having legal provision for schools for selected religious minorities. Four other provinces have less formalized arrangements which achieve the same purpose. Such minority schools usually receive government grants on relatively the same basis as the regular public schools.

Second Stage (1750-1800): Parental Initiatives

The United Empire Loyalists and other English-speaking settlers in the Maritimes and Upper Canada brought with them a strong interest in local control of education. They petitioned local and regional governments for financial assistance, but usually without success. Provincial grants were provided for grammar schools for the sons of gentlemen, but not for the regular pupils in the common schools.

The parental initiative in starting schools which were later funded by the provinces has meant that local administration has played a strong part in the subsequent organization of school districts in Canada.

Third Stage (1800-1920): Provincial Initiatives

The eastern provinces went through the main part of this third stage from about 1800 to 1870, and the western provinces from about 1870 to 1905. This main part consisted of the emergence of provincial responsibility for education and a system of regular government grants. Moffatt (1957:38) stated:

> The government grants were supplemented in the first instance by voluntary levies and local assessment, and eventually by compulsory assessment for all public schools. In this period the grants varied from a comparatively small part of the total costs, as in Ontario, to almost all of the costs, as in British Columbia.

The kind and degree of provincial initiative varied among the different provinces of course. Phillips (1957:127) quoted the government response to parental initiatives in 1816 in Upper Canada: "The people have shown . . . a laudable zeal . . . which ought to be aided." Phillips (1957:127) also commented on Lower Canada:

> The phenomenal increase in the number of schools in Quebec between 1829 and 1836 was achieved not by local initiative aided by government but rather by government initiative in providing financial means for setting up local schools.

The former aid was modest, the latter massive (up to 20% of total provincial revenue).

At the close of this third stage, the provincial governments were trying to establish a "reasonable" level for school grants. By trial and error it was discovered that if the grant was too small or too large it did not stimulate local initiative. As this stage drew to a close in the early part of the twentieth century, the contribution of provincial governments was ranging between 9-13% of total education expenditures, with British Columbia and Prince Edward Island at about 34% and 57% respectively.

Fourth Stage (1920-the present): Equalization Initiatives

> When total expenditures were comparatively small and the program was limited, the inequalities in the burden carried by local authorities did not appear too significant. As the normal expenditures increased and the schools attempted to meet the demand for new services, the variation in the burdens became increasingly large. Many of the local authorities found it impossible even with the greatest of sacrifices, to provide an acceptable program. (Moffat, 1957:39)

As early as 1905 in Ontario and 1925 in Alberta, efforts were made by provincial governments to give some consideration to the fiscal capacity of local school jurisdictions. But the main thrust followed the Strayer-Haig-Mort developments of the Foundation Program concept in the United States in the 1930's and 1940's. Ontario and British Columbia adopted these concepts in 1945 and 1946, respectively, following the investigation of educational finance matters in those provinces by Dr. Max Cameron. These developments were also often associated with, or preceded by, the creation of larger administrative units to provide a broader local tax base.

LaZerte (1956:61) summarized these developments concisely:

> When local school districts were first organized in Eastern Canada, there were many and long heated arguments before it was decided that all owners of real property, whether parents or not, were equally responsible for supporting the local school. Equalization of responsibility for support of schools at the local level is accepted everywhere today.

Thus, the universal acceptance of the fiscal equalization principle by the middle of the twentieth century stands in stark contrast to the point of view of an Eastern Canadian government council in the early part of the nineteenth century, quoted by Phillips (1957:129):

> During the next two years the council refused to vote any money at all to the common schools because its members were unwilling to "concur in any bill which provides for the education of the children of the Rich and Poor indiscriminately."

Later developments in the 1950's and 1960's included increased proportions of provincial funding, regardless of the finance plan in effect. Finally, in the 1970's, Ontario has implemented a "percentage equalizing" approach, Alberta has installed a form of "power equalizing" plan atop ~~its~~ foundation program, New Brunswick and Prince Edward Island are totally funded by the province, and Newfoundland is almost totally funded by the province.

Other successive approximations to equalization have been such special purpose auxiliary grants as those for small schools or districts and those for districts with declining enrolments. These are discussed below in the section on "Education Finance in Alberta."

Fifth Stage (1970's): Limitation of Local Taxation

Provincial initiatives during the Third Stage above (1800-1920) were generally aimed at stimulating local taxation and expenditure. The intent was to generate committed local involvement of parents and ratepayers, not only on a local board management-of-education basis but financially as well.

Later, as the growth days of the sixties drew to a close, expenditures on education had grown to such magnitudes that local tax-paying ability was being strained even though the relative share of provincial funding had gone from approximately 12% in 1920 to about 58% in 1970. The pressure on local taxation intensified the search for equalization since higher levels of local taxation made inequities more apparent.

Thus, provincial initiatives in the 1970's turned to ways and means to limit or reduce the rate of increase in local taxation. This was accomplished either by reducing local taxes and increasing the relative share of provincial funding or by legally limiting local taxation increase or both. For example, in 1970 Alberta reduced local school board supplementary requisitions on municipal authorities by provincially funding $45 per pupil and requiring locals to "roll back" their requisitions by an equal amount. Local board requisition increases were then limited by law to no more than $28 per pupil over the period of the ensuing three years. In 1973 and 1974, the Alberta government exempted owner-occupied residences and farms from the province-wide uniform levy. This School Foundation Program Fund (SFPF) levy is discussed below, in the next section on Educational Finance in Alberta.

Some provinces went all the way in increasing the relative provincial share of funding. Prince Edward Island and New Brunswick moved to 100% provincial funding in the early 1970's, thus producing a very high degree of fiscal equalization. In Ontario, Cameron (1978) and Bird (1978) advocated full provincial funding but were not successful, as of 1979.

Shifting Foci of Concern: A Summary

It seems possible to trace a number of concerns through the historical development of provincial funding in Canada. These concerns have shifted over time, and from province to province, but it seems useful to hazard a listing by way of summary. These shifting historical (1800-1978) concerns appear to have been as follows:

1. Provision of basic schooling for greater proportions of children

2. Increasing the length of the school year
3. Proper organization of school districts
4. Over-funding by provincial governments, which reduced local initiative and interest in education
5. Increasing the attendance of enrolled pupils
6. Improving rural schools
7. Better qualified teachers
8. Under-funding by provincial governments
9. Creation of larger administrative units
10. Need for more public support
11. Provision of training programs for prospective workers
12. Improvement of academic programs for scholars
13. Cost-benefit studies
14. Effectiveness of the educational process
15. Macro-economics; manpower concerns
16. MIS (Management Information Systems)
17. Limiting local taxation
18. Provision of basic and moral education for pupils
19. Increasing the proportion of provincial funding

Does this great variety of concerns over time, in different order and degree for different provinces, produce anything other than reinforcement of the basic principle that Canadian education is virtually impossible to describe? Perhaps common principles as they relate to education finance specifically can be extracted. The following Canadian education finance principles appear to apply in all of the provinces.

Principles of Education Finance in Canada: A Summary

Following Moffatt (1957:43ff) and others, six core principles of Canadian education finance appear to be common to all provincial systems of education:

1. The first principle is that provincial governments bear the sole and ultimate responsibility for education within their borders. The British North America Act provides the legal basis for this common principle, but the provinces have acted to maintain it rather than change it. The federal government has no jurisdiction, and the local administrative units have only that authority and responsibility that have been delegated to them by the provincial legislature and which may be withdrawn for cause.

2. Despite the foregoing, the second principle is that, in general, public school education shall be administered by local authorities representative of the parents of the school pupils and the taxpayers.

3. The third principle is that insofar as possible, equalization of educational opportunity will be sought as the ideal, with fiscal equalization held as the first relatively realizable step towards that ideal.

4. The fourth principle is that there should be relative equality of taxation effort in the provision of a basic "average" program.

5. The fifth principle (recently developed) is that provincial governments shall have the authority and responsibility to limit or at least control local taxation or expenditures in the public interest.

6. The sixth principle relating to all central finance plans, has to do with the underlying objective of successive approximations to

fiscal equalization. Grant modifications suggested by this study represent subsequent (hopefully closer) approximations to the equalization already being sought under existing centralized grant structure.

EDUCATION FINANCE IN ALBERTA

This section discusses the 1978 education finance plan of the province of Alberta. For a history of Alberta's education finance plans, see Dent (1956) and Loken (1977:6-9).

The major component of Alberta's finance plan was the School Foundation Program Fund (SFPF). When the SFPF was instituted in 1961, its purpose was to provide each school jurisdiction with sufficient funds for a minimum educational program, regardless of local tax-paying ability. This represented a first approximation to equalization of education opportunity (as defined by fiscal equalization). Subsequent modifications to the overall finance plan were designed to overcome inequities in the SFPF as they became evident over the ensuing years.

The sources of revenue for the SFPF included:

1. A provincially-levied property tax on all equalized assessment in the province except owner-occupied residences and farmland. In 1978, this uniform 26-mill levy was estimated to produce $78 million for the SFPF.

2. A contribution by the provincial government from general revenues of the province. In 1978, the contribution was estimated at $478 million.

The SFPF was distributed to local school jurisdictions as detailed below. In addition to the SFPF, provincial funding is available under the School Grants Regulations (estimated at $74 million for 1978), also detailed below.

In addition to the provincial funding, local funding (estimated at $196 million for 1978) was available to school jurisdictions via Supplementary Requisitions on the appropriate municipal taxing authority.

Thus, the major categories of revenue for Alberta school jurisdictions were:

1. Provincial SFPF Regulations (64% of all board revenues in 1978)
2. Provincial School Grants Regulations (8%)
3. Local Supplementary Requisitions (23%)
4. Miscellaneous (5%)

Figure 2.2 illustrates the provincial categories, the details of which follow (adapted from Loken, 1977:13-19):

1. Payments under the SFPF Regulations

The total payable to boards under the SFPF Regulations was estimated at $556 million for 1978. The four parts of the SFPF are described briefly below, with the amounts payable to boards under each part estimated for 1978.

(a) Payments under Part "A" (Instruction) provided the following weighted per pupil grants in 1978:

Grades 1-6	$ 1,049	per pupil
Grades 7-9	$ 1,100	per pupil
Grades 10-12	$ 1,260	per pupil

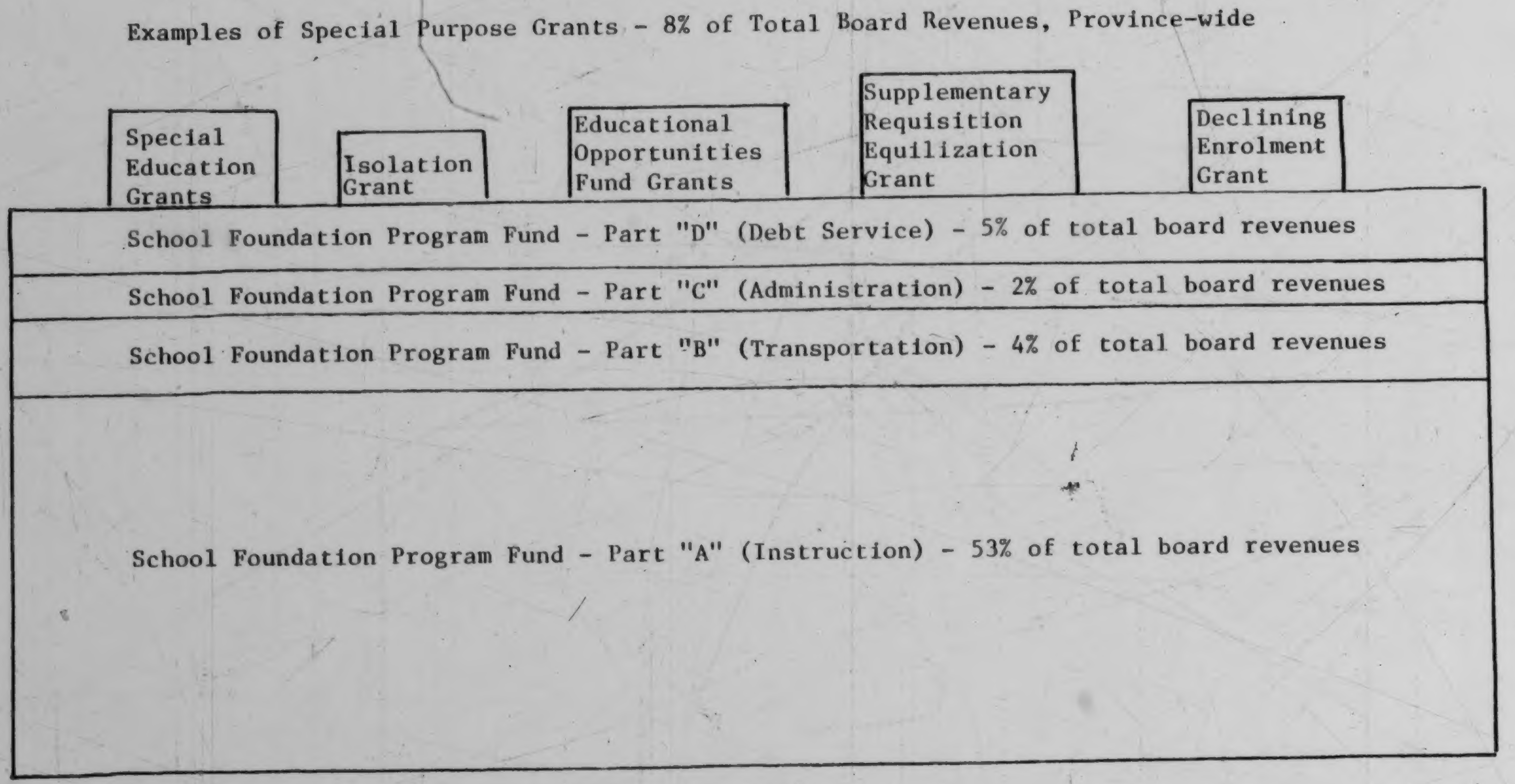

Examples of Special Purpose Grants - 8% of Total Board Revenues, Province-wide
Special Education Grants
Isolation Grant
Educational Opportunities Fund Grants
Supplementary Requisition Equilization Grant
Declining Enrolment Grant
School Foundation Program Fund - Part "D" (Debt Service) - 5% of total board revenues
School Foundation Program Fund - Part "C" (Administration) - 2% of total board revenues
School Foundation Program Fund - Part "B" (Transportation) - 4% of total board revenues
School Foundation Program Fund - Part "A" (Instruction) - 53% of total board revenues

Figure 2.2

Provincial Basic Funding (School Foundation Program Fund) and
Auxiliary Special Purpose Funding (School Grants Regulations), Alberta, Fiscal 1978
(Alberta Education, 1978)

The total payable to boards under Part "A" was estimated at $458 million for 1978.

(b) Payments under Part "B" (Transportation) were per diem rates. Grants per day were based on the seating capacity per authorized bus, a reported mileage rate, a loading factor for buses, eligible transported pupils, types of pupils, and alternative transportation arrangements. The board was required to maintain maps of bus routes in the attendance area, records of verified route mileage and lists of names and grades of eligible passengers.

The total payable to boards under Part "B" was estimated at $34 million for 1978.

(c) Payments under Part "C" (Administration) provided that there shall be paid to each Board in respect to the cost of administration an amount equal to 3 per cent of the total amount to which a Board is entitled under Part "A" (Instruction) and Part "B" (Transportation).

The total payable to boards under Part "C" was estimated at $15 million for 1978.

(d) Payments under Part "D" (Debt Retirement and Capital Expenditure) provided for funds to meet all recognized debt retirement and capital expenditure as required locally. The Department of Education maintains full control of this area of expenditure under its School Building Regulations administered by the School Buildings Board.

The total payable to boards under Part "D" was estimated at $49 million for 1978.

2. Payments under School Grants Regulations

Under The Department of Education Act, Alberta established regulations whereby other provincial grants are available to school boards. In 1978, these regulations authorized provincial funding for the following 23 special purpose grants:

Teachers of Special Classes (Sec.7)
Intern Teacher (Sec.8)
Instruction for Trainable Mentally Retarded (Sec.9)
Capital Grants for Schools for Retarded Children (Sec. 10)
Vocational Facilities (Sec. 11)
Vocational Pupils (Sec. 12)
Extension Programs (Sec. 13)
Isolation Bonuses (Sec. 14)
Special Grants (Sec. 15)
Establishment Grants (Sec. 16)
Pupils from Unorganized Territory (Sec. 17, 20-23)
Reading Materials (Sec. 18)
Canada Pension Allowance (Sec. 19)
Private Schools (Sec. 24)
Shared Services of Superintendents (Sec. 25)
Learning Disabilities Fund (Sec. 26)
Educational Opportunities Fund (Sec. 27)
Compensatory Education (Sec. 28)
Early Childhood Services (Sec. 29-40)
Small School Assistance Grant (Sec. 41)
Declining Enrolment Grant (Sec. 42-47)
Supplementary Requisition Equalization Grant (Sec. 48-50)
Transportation of Day Extension Students (Sec. 51)

The total payable to boards for these 23 provincial grants was estimated at $74 million (8%) for 1978.

The special purpose auxiliary funding provided by these grants represents successive attempts at equalization. The Small School Assistance Grant was introduced following an analysis by Bumbarger and Ratsoy (1975) showing inequities for small schools and small school jurisdictions. Of particular relevance for the present study is the Declining Enrolment Grant, which was introduced by Alberta Education in 1975 to reduce the negative financial impact of natural enrolment declines on enrolment-generated revenues. It was based on the assumption that school districts are unable to adjust expenditures downward immediately at the same rate as revenues decline. Grant et al. (1975)

carried out a subsequent analysis of financial data collected prior to the introduction of the grant and this analysis tended to confirm this assumption.

The per pupil grant was made available only to those districts experiencing severe declines (more than 2.45% average decline over 2 years), and was graduated upwards in amount according to severity of decline. It was continued on a four-category basis for three years: $152 per lost pupil for districts experiencing declines in the range 2.45% - 3.99%; $303 for 4.0% - 5.49%; $455 for 5.5% - 6.99%; $605 for 7% or greater.

In respect of fiscal year 1975, Declining Enrolment Grants totalling $822,080 were paid out to 58 districts. For 1976, $243,180 was paid out to 38 districts; for 1977, $87,080 was paid out to 21 districts.

Duke (1977) proposed that the Declining Enrolment Grant be paid on a different basis and identified three problems with the grant as paid on the old basis:

1. Severe truncation, not only between severity categories, but between eligible and non-eligible districts. For example, a decline of 123 pupils in a district enrolling 5,000 pupils would net a grant of $18,600, while a decline of 122 pupils would produce no grant.
2. Non-recognition of the larger negative impact of declining enrolments on smaller districts (fewer than 1000 pupils). Research indicates that the grant for smaller districts needs to be from 50% to 75% of the S.F.P.F. grant, as compared with 25% to 35% for medium and larger districts, and that recognition of lost pupils beyond 1% severity is required, as against 1.5% for larger districts.
3. Need deflation, because the present grant is based on a two year average decline. Research indicates that the critical financial need occurs in the year in which the decline occurs. Thus, for the first year of the grant the averaging provision allowed a "reach-back" recovery that was important for many districts.

> Thereafter, however, the averaging provision deflated severe needs in specific years for some districts making them ineligible when in reality need was critical. For example, one small district experienced an unprecedented loss of 52 pupils in one year (a decline severity of 4.3%) but was ineligible because this loss was averaged with the previous year's no-loss situation. This district's financial need, based on inability to adjust expenditures downward in that critical year, meant that (based on proposed formulae) a grant of from $16,000 to $24,000 was indicated.

Duke (1977) recommended that the existing Declining Enrolment Grant be revised as follows:

1. Remove truncation, by disallowing the first 1% decline (1.5% for larger districts), and counting only pupils beyond that level for grant purposes.
2. Remove averaging provision, and pay grant on a one-year decline basis.
3. Recognize the lower financial adjustment capabilities of smaller districts, by providing grants inversely proportional to district size (as measured by total enrolment).

As a result of Duke's recommendations, Alberta Education amended the bases on which the Declining Enrolment Grant was paid. In the School Grants Regulation (Sec. 42-47.1) for 1978, both the old and new bases were included to provide a transition year for phase-in of the change. Sections 42-47.1 of the School Grants Regulations as published by Alberta Education for 1978 are reproduced in Appendix E.

3. Supplementary Requisitions

The only significant source of local revenue for school boards was the local levy, the Supplementary Requisition on municipal taxing authorities, which averaged 28.90 mills in 1978, for all Alberta; it produced an estimated average of $475 local tax dollars per pupil. The average equalized assessment per pupil was estimated at $16,527 for 1978.

According to Loken (1975:17) there were three measures of local taxpaying capacity and performance:

(a) Ability. The capacity of a local board to raise local money was directly related to the equalized assessment per pupil. The range in equalized assessment per pupil was wide, from an estimated 1978 low of $2,000 to a high of $80,000 (average $16,527).

(b) Burden. The load imposed upon local taxpayers was a measure of the willingness to accept added responsibility for educational programs. Again, the range was wide, from an estimated 1978 low of 11.88 to a high of 56.92 mills (average 28.90).

(c) Effort. Local performance can be measured by the amount of tax dollars raised per pupil in the local school jurisdiction. Again, the range was wide, from an estimated 1978 low of $50 to a high of $900 per pupil (average $475).

The variations in local capacity or ability to provide extra dollars for education are large, and local burden and effort were disparate. The provincial government would need to modify centralized funding if closer approximations to fiscal equalization were to be achieved. The Supplementary Requisition Equalization Grant, introduced in 1975, addresses in part the problem of lack of fiscal equalization.

School boards do not have complete autonomy to increase Supplementary Requisitions. Under The School Act, the Regulations Limiting Requisitions have restricted the powers of boards in this area. In the 1970 plan, boards wishing to requisition beyond the allowed limit ($28 per pupil over three years) were required by law to submit the additional financial "overage" to a local plebiscite. The four plebiscites held during the 1970-72 period in areas where the boards wished to raise their Supplementary Requisitions beyond the $28 per pupil restriction were all defeated.

Under public pressure, the government modified its controls. In 1973, boards were permitted to increase Supplementary Requisitions to requested levels but were subject to a possible protest petition calling for a vote on the proposed action. A by-law was required for boards electing to exceed the stipulated escalation factors. During the years 1973 to 1978 inclusive, 106 such by-laws were passed (47 in 1975) 13 were challenged (9 in 1975) and 10 were defeated (8 in 1975).

Also, in 1973, provision was made for individual school boards to have their budgets reviewed. In that year, 48 school boards formally requested budget reviews by the Department of Education. Almost all of these received approval for an upward adjustment of Supplementary Requisition. In 1976, an additional 60 boards had their budgets reviewed.

In 1970, the local Supplementary Requisition provided $39 million in revenue for Alberta school boards or 11% of total revenues. By 1974, this component provided $74 million (15%) and by 1978 the figure had risen to an estimated $196 million (23%).

4. Other Revenue From Miscellaneous Sources

A variety of sources provides small amounts of additional revenue for most boards: federal government grants, tuition from parents and other jurisdictions, sale of disposable assets, rentals, dormitory and cafeteria surpluses, etc. Some boards with large numbers of Indian Students, e.g., Northland School Division No. 61 and Cardston

School Division No. 2, derive substantial revenue from federal government grants.

In 1978, all of the miscellaneous sources of revenue provided an estimated $40 million or only 5% of total revenues.

The above section has briefly described education finance in Alberta. The Alberta and Canadian context for education finance was a declining one in the early 1970's, as suggested in Chapter 1. As promised in Chapter 1, the details of that declining context are presented in the next section.

EDUCATIONAL ADMINISTRATION IN A DECLINING CONTEXT

> When the history of our times is written, it may designate the two decades following World War II as the golden age of American Education. Never before was education more highly valued. Never before was so much of it so readily available to so many. Never before had it been supported so generously. Never before was so much expected of it. (Ebel, 1972:3)

The sixties were viewed as the golden age of education in Canada as well with large increases in government and public support (both dollar and attitudinal) being evident. According to Statistics Canada (1973b:63) government expenditure on education rose from 14% of total government expenditure in 1960 to 22% in 1970. Relationships between governments and teacher associations were amiable and supportive with an emphasis on innovation and experimentation and increased participation of professionals in educational decision-making. However, this climate changed as the 1960's drew to a close.

Public Confidence Decline

The new climate of the 1970's appeared to be reflective of a public concern over costs of education at a time when enrolments were declining, but there appeared to be the more basic public concern as to whether education was "delivering the goods" regardless of the price.

Atherton (1977b:2) presented a paper to the Canadian Association for Studies in Educational Administration (CASEA) conference in Fredericton, New Brunswick, which stressed this point:

> Given this change in the context of educational finance it seems clear to me that regardless of the enrolment picture there is clear evidence of a less sympathetic attitude towards the allocation of resources to education. Furthermore, my experience and familiarity with the literature suggests that growing concern over educational costs was clearly evident in the period 1967-69, the period immediately prior to the beginning of the enrolment decline of the 70's. I recall distinctly some of the more dramatic projections . . . that by the end of the century, educational costs, unless controlled, would account for a major proportion of Canada's GNP.

As educational administrators struggled with the decline in public confidence during the late 1960's, discovering that the usual "trust us" approaches were no longer effective, the first public hint of further trouble came with the announcement (in 1971 by the Canadian Education Association) of the effect of reduced birthrates on what had hitherto been a growth-oriented education industry.

Enrolment Decline

In the December 1971 issue of the Canadian Education Association newsletter, an article entitled "School Enrolments: The Start of the Downward Trend" was the public harbinger of what a few educators had known for some years. The euphoric days were over and educators would reluctantly have to adjust to a new aspect of education--the perspective of a "declining industry."

Although the rural to urban population shift caused enrolment declines in rural areas, and the core city to suburban shift caused declines in the inner city, the chief factor in the general decline was the falling fertility rate. Grier (1971) documented the drop in birth rates ("baby bust") in the United States, and explored the implications of a zero growth rate in population. Figure 2.3 shows the sharply reduced fertility rate since 1959 in Canada (Clark, 1979:21). The drop in birth rates was unexpected since the absolute numbers of women of childbearing age was increasing. Canada dropped below the population replacement level in 1971 and indications in 1978 were that the situation would not change in the near term. Figure 2.4 shows the close relationship between live births and grade on enrolment (Zsigmond, 1975b:4).

Despite the fertility drop, the fluctuating absolute numbers of women of childbearing age are projected to produce not simply declining enrolments, but rather declining enrolment periods interspersed with growth periods. Zsigmond (1975b:11) pointed out that whereas the "baby boom" produced steady enrolment gains up until 1971, ". . . the alteration in fertility will create waves in the school-age population" (emphasis added). Figures 2.5 and 2.6 display these waves in selected age-groups of the population for Canada and Alberta (Clark, 1979:28, 51). The resultant fluctuating public school enrolments will have financial, personnel and facilities implications.

For local school jurisdiction planners who were subjected to these enrolment declines and waves, Watson and Quazi (1973) published a school planning manual on the preparation of local population and enrolment projections. Facilities and teacher supply matters are also discussed. Rideout (1975) presented 9 case studies of school closures

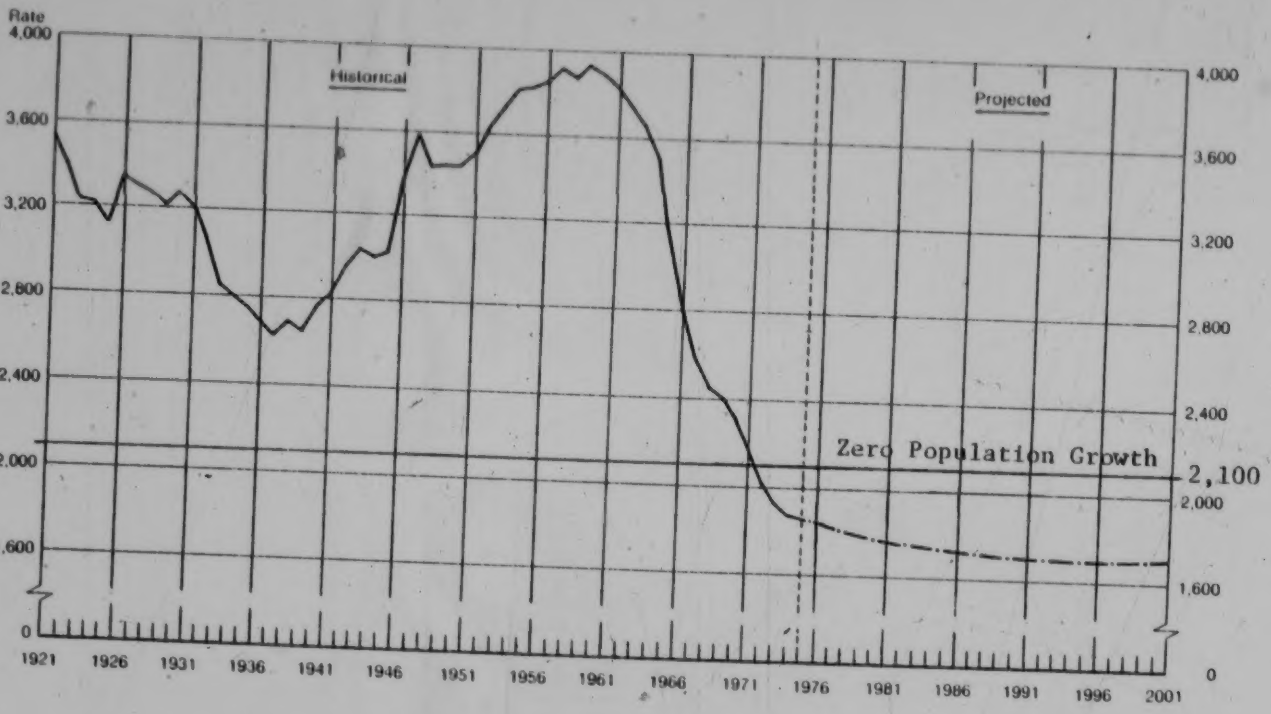


Figure 2.3

Total Fertility Rates per 1 000 Women, Canada,
1921 to 1975, and Projected to 2001
(Adapted from Clark, 1979:21)

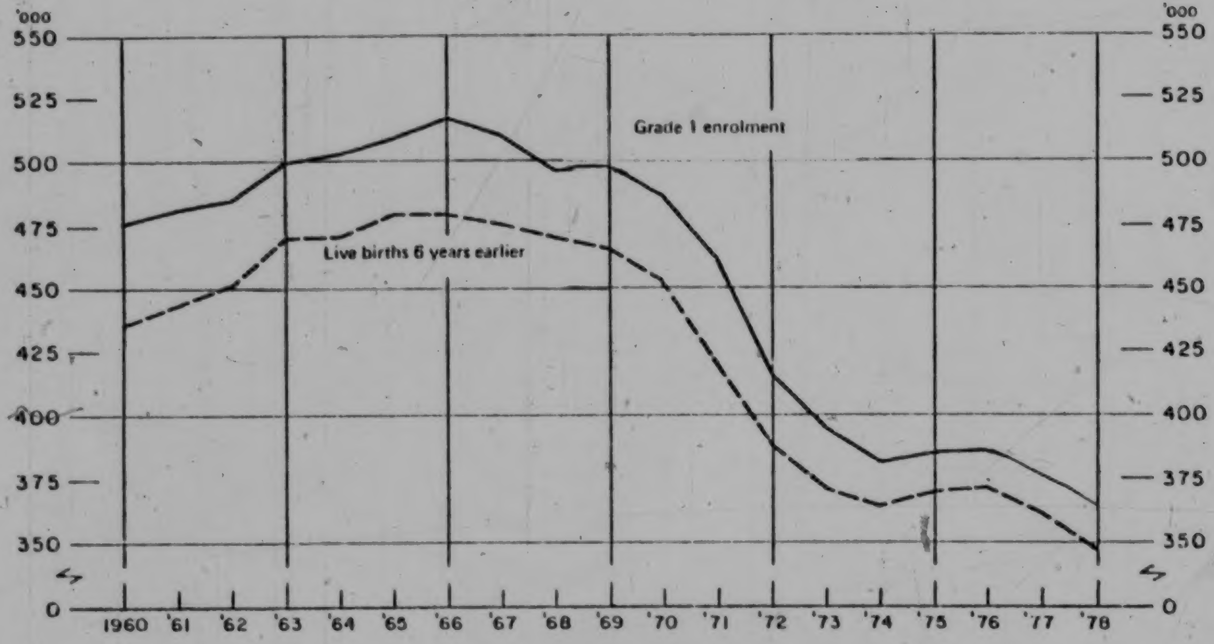


Figure 2.4

Grade One Enrolment and Live Births 6 Years Earlier, Canada

(Adapted from Zsigmond, 1975b:4)

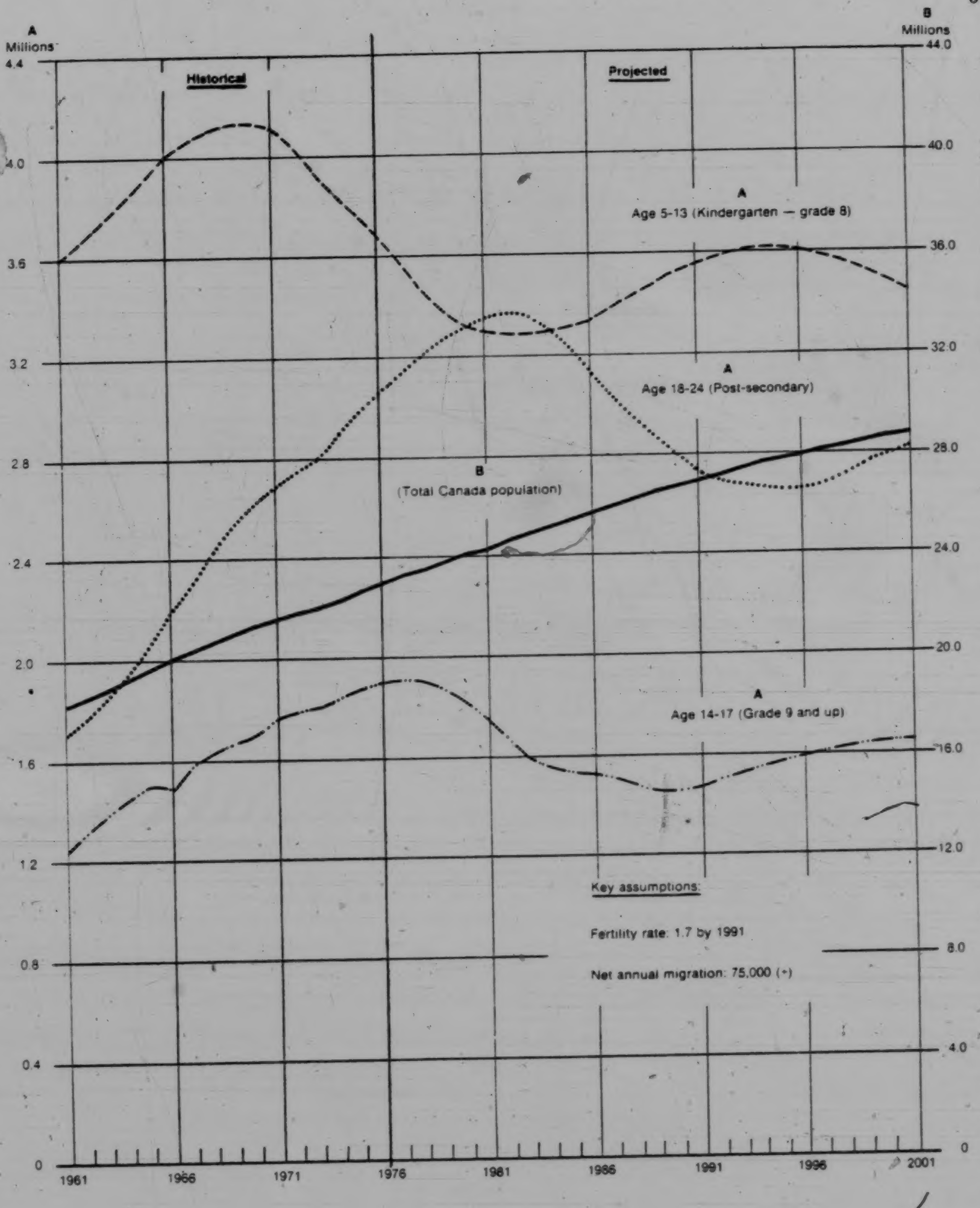
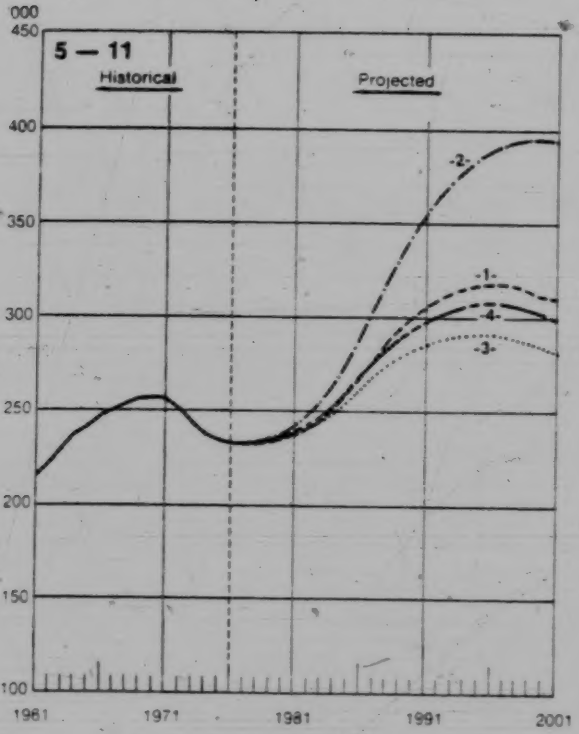
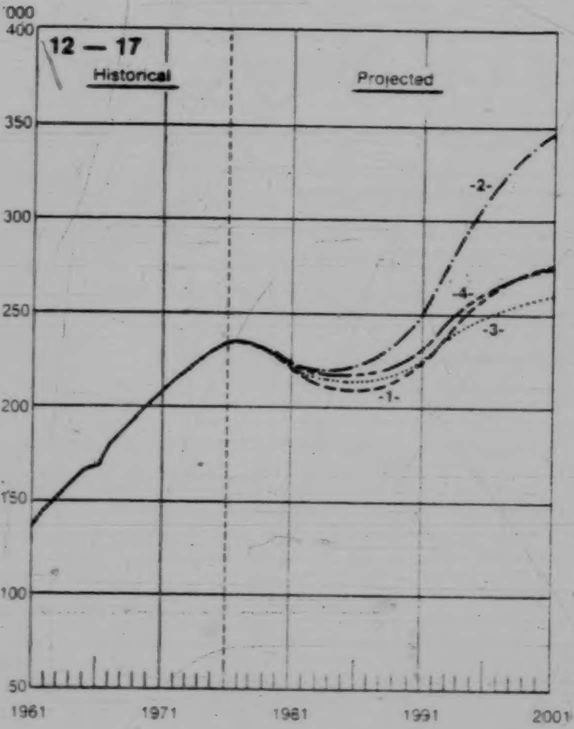
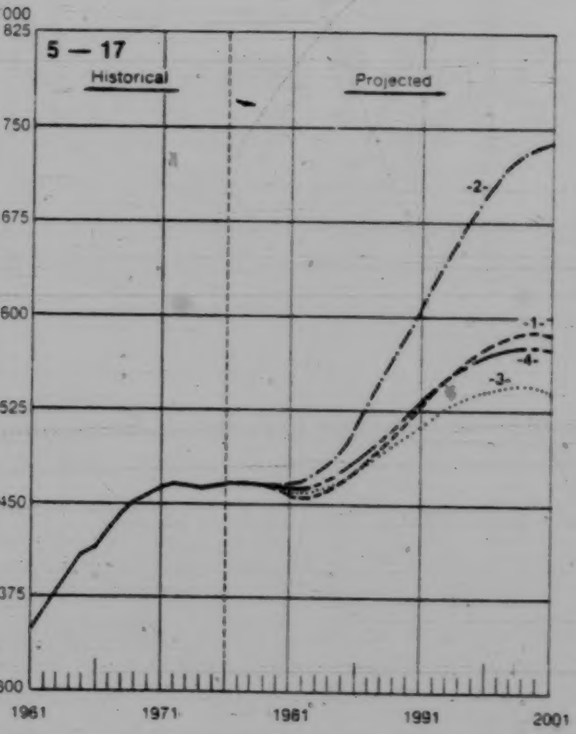


Figure 2.5

Selected Age Group Populations of Relevance to School Enrolment, for Canada, 1961 to 2001
(Clark, 1979:28)







Key Assumptions:

Pro-jection	Total fertility rate		Net in-migration* Five year averages		
	1976	1991	1976–81	1981–86	1986–91
1	2.1	2.1	28,900	11,500	9,900
2	"	"	37,800	39,700	39,000
3	2.0	1.8	31,100	20,800	18,500
4	"	"	33,100	29,600	26,400

* Net in-migration for 1991-2001 is the same as that assumed for 1986-1991.

Figure 2.6

Alternative Projections of Selected School-Age Populations, Alberta, 1961-2001 (Adapted from Clark, 1979:51) precipitated by enrolment declines in Ontario, and previewed selected references related to declining enrolments. He discussed enrolment trends, school size, costs, administration in the context of enrolment decline, and facilities. Rideout (1977) later explored further the educational, social, and financial implications of declining enrolments for school boards in Ontario and elsewhere. In Manitoba, Coleman (1973) looked at school division planning in relation to declining enrolments. Coleman (1977) later discussed the problems of fiscal restraint and teacher redundancy. The Manitoba Teachers' Society mounted a task force on declining enrolments and reported to the province (MTS, 1975). In Saskatchewan, Scharf (1974) looked specifically at the implications of decline for rural education.

The Educational Research Institute of British Columbia was commissioned to investigate declining enrolments in that western-most province. On the basis of that study, Schwartz (1977) reported on the implications for the public school system. In Alberta, Woods, Gordon and Co. (1977) was commissioned by Alberta education to examine the school facilities question in relation to many factors, including declining enrolment. A School Facility Task Force (1978) was subsequently appointed to assess public reaction to the Woods, Gordon Report.

Jackson (1977) reported on the implications of live births and migration, especially for the province of Nova Scotia in eastern Canada. During 1977 and 1978, he chaired a large scale Ontario investigation labelled CODE (Commission on Declining School Enrolments in Ontario). Keylwerth (1978) produced the first in a series of information bulletins for CODE, this one on school facilities and the community.

In his final report for CODE, Jackson (1978b) documented enrolment decline in Ontario, outlined the economic and demographic context, and discussed the implications of declining enrolments for the school program, for teacher and administrator education, for staffing, for facilities and for education finance. He recommended some form of "slip-year" financing (averaging of enrolments) to spread the declining-enrolment revenue losses over several years.

Jackson (1978b:32) highlighted the declining ratio of children to total population in Ontario and Canada. Figure 2.7 below illustrates the "long-run" view (1851-1976) and the "short-run" view (1931-1976) for Canada. The broken line representing the "long-run" view is simply a straight line joining the 1851 percentage (18.3%) to the 1976 percentage (7.5%); it is not a "least squares" line.

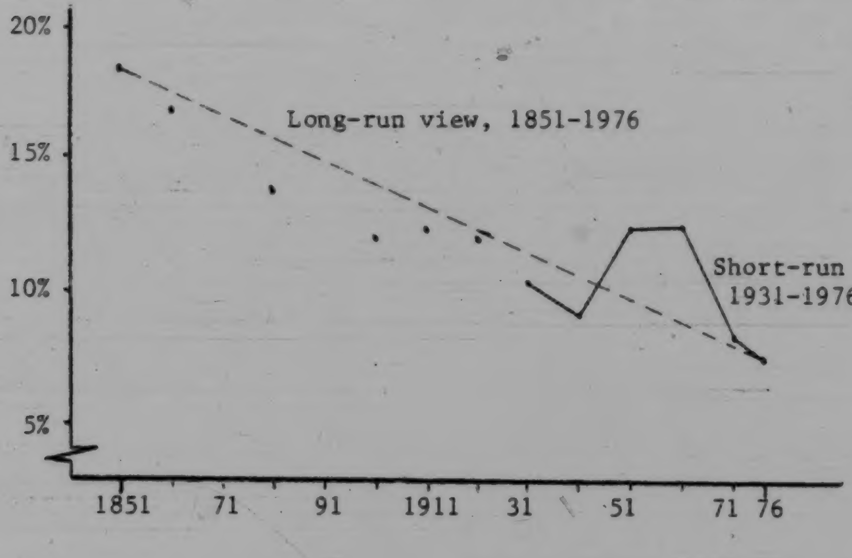


Figure 2.7

Declining Ratio of Children to Total Population, Canada, 1851-1976: Children Under Five Years as Percentage of Total Population (Jackson, 1978b:32)

Much of this "declining enrolment" literature is exploratory and pre-government policy in nature, with most of the political solutions still being activated at the local level. However, it would appear that provincial governments cannot long delay legislative or at least political policy initiatives in this domain.

Some modest activities in the finance area are evident in some of the provinces. The enrolment and finance generalizations which follow sketch briefly the status of pupil populations and related finance initiatives.

Enrolment and Finance Generalizations

The following generalizations were formulated as a result of a telephone survey (Myroon, 1977) of provincial departments of education in Canada in 1977.

Status of Pupil Populations

1. The declining enrolment phenomenon, in terms of absolute numbers, exists in all provinces; the only differences appear to be in intensity or degree of decline.

2. The elementary enrolments are declining between 1-3% in all provinces; the expectation is that this will cease between 1980-82.

3. The secondary enrolments are generally still increasing slightly, but at a decreasing rate, presently 1-2% but these are expected to peak around 1980-82; the present bulge is in about grades 8-10.

4. The greatest impact appears to be in Quebec where present enrolment is expected to decline by about 25% with some boards

experiencing up to a 60% decline. Ontario is projecting a 20-21% decline in secondary enrolment between 1975 and 1984.

5. Saskatchewan expects a slight increase in elementary enrolments around 1981-82.

6. Migration from inner city core schools to suburban areas is common.

Related Finance Initiatives

1. The three prairie provinces have a declining enrolment grant.

2. Alberta and Manitoba have a small schools assistance grant.

3. Saskatchewan has a sparsity factor built into the transportation grants.

4. Prince Edward Island uses the October pupil count of the previous school year as the basis for per pupil grants in the current year.

5. The general notion of some governments is to encourage local boards to increase the pupil-teacher ratio (British Columbia, Quebec, New Brunswick and Prince Edward Island).

6. Nova Scotia has an Educational Assistance Committee (supercedes provisions of School Act) which provides school districts with extra assistance in extenuating circumstances, one being during times of declining enrolment.

7. Most provinces have formalized or "ad hoc" plans to reduce new school building construction to conform to the realities of declining enrolment.

Enrolment and Finance Specifics

Grant and associates (1975), in an unpublished report for Alberta Education, investigated the possible application of declining enrolment grants in Alberta. They studied the relationship between declining enrolments and school board expenditures for instruction, administration, and the total of all expenditure categories for the period 1968-72. They also analyzed expanding enrolment school jurisdictions and reported as follows:

1. School jurisdictions with expanding enrolments increased annual expenditures at a lower rate than provincial grant revenues increased.

2. School jurisdictions with declining enrolments decreased annual expenditures at a lower rate than provincial grant revenues decreased.

3. Smaller school jurisdictions with declining enrolments decreased annual expenditures at a lesser rate than large school jurisdictions with declining enrolments, relative to the percentage enrolment decline.

4. School jurisdictions of similar size appeared to have greater difficulty in adjusting expenditures downward when the enrolment declines were more severe.

As expected, the evidence supporting these findings was relatively weak.

Although the Grant et al.(1975) report did not explicitly discuss economies-of-scale, the prominence of the school juridisdiction size question in their policy recommendations is indicative of the need to explicitly review scale theory for this present study.

ECONOMIES-OF-SCALE

The Educational Research Institute of British Columbia studied declining enrolments in that province and referred briefly to economies-of-scale as follows (Schwartz, 1977:42):

> The experience of British Columbia and other jurisdictions has been that smaller school districts are generally more costly to operate on a per-pupil basis than their larger counterparts. . . The relationship is in fact curvilinear. Smallest districts have the highest per pupil operating costs, with costs decreasing as enrolments grow to a size which only a few of the province's school districts exceed. These are the largest urban and suburban districts, whose per-pupil operating costs then increase with enrolment. . .
>
> The major effect of enrolment declines will be to increase the proportion of "smallness" in the B.C. school system, which currently includes a high proportion of "small" schools and "small" jurisdictions. The negative effects of diseconomies of scale in the lower enrolment ranges are thus likely to be felt more widely than they are now.

Jackson (1978a:336) discussed economies-of-scale in a more theoretical vein as follows:

> It is difficult not to assume that for any production process at plant level, whether a steel plant or a school, there will be some scale of operation below which any decrease in the units produced (or processed) will increase unit costs; and some scale beyond which any increase in the units produced will increase unit costs. In effect, this produces a U-shaped line indicating the relationship between unit costs and scale of production. Most efforts to study economies of scale focus upon determining the points on the line where significantly changing unit costs occur.

The report goes on to point out that while the relative unit costs of schools and school districts of varying sizes have been studied for half a century or more, such studies have generally not been conducted with the rigor of industrial "scale" studies. Jackson (1978a:336) states that Hirsch (1960) was probably the first person to bring some theoretical rigor to scale studies in education.

Dawson (1978:2) defines economies-of-scale as being present when ". . . the average total cost of producing a product declines as output increases." He defines diseconomies-of-scale as being present when ". . . the average total cost increases when output increases." Constant returns to scale". . . imply constant average total costs regardless of the level of output."

Dawson (1978:3) puts educational scale studies in context by viewing a school system as an industry:

> One can think of school boards as companies which run schools (plants), hopefully in an efficient fashion. Complicating the situation is the fact that the schools are not homogeneous: some of the schools produce secondary students and some produce elementary students (nor are there established relative values--market price--for their different outputs). The capital-output ratios for producing these different types of students are indeed different. Even within the secondary school there is, in many cases, product differentiation in that the schools can produce arts and science students or commercial and vocational students and these, in turn, require different capital-output ratios.

For education, Jackson (1978b:282) reviews the historical context of economies-of-scale:

> . . . we must go back to the decades when policies for consolidation and amalgamation of schools and boards, and for the substitution of great fleets of yellow buses for scattered small school operations, were justified by reference to studies arguing for economies-of-scale. Countless contract studies and hosts of master's and doctoral theses in education, plus some in economics and management sciences, purported to show that larger school and board operations afforded lower unit costs while holding constant the cost of quality, or higher quality education.
>
> Much of the history of the increasing scale of operations has coincided with decades of remarkable increases in education costs. If there are powerful economies-of-scale in education, then it must be assumed that the increases in unit costs (in real dollars) associated with expansion of the system in recent decades reflected either a policy of raising per pupil expenditures to improve quality or the improved market position of teachers. More importantly, declining enrolments would now be expected to bring about markedly higher unit costs.
>
> Indeed, if one is convinced that there are strong economies-of-scale in our system of education, there is an ominous conclusion to be drawn

> from observations about expenditure-enrolment relations that were registered so often in the briefs to this Commission. The briefs said that the many "fixed" costs in education mitigate against significant reductions in the real (non-inflationary) costs of education under conditions of declining enrolment. The ominous conclusion is that economies associated with declining enrolments may be very slow in coming, or never be realized at all. That is not my conclusion, however.

Jackson concludes that because Ontario has more large school jurisdictions (more than 20,000 pupils) than any other place in North America, the province will not experience extensive economies-of-scale problems at the school board level. He feels that large boards would be able to "reorganize schools to cope with diseconomies-of-scale at the school level." (Jackson, 1978b:283).

In Alberta, Bumbarger and Ratsoy (1975) studied the financing of small school jurisdictions and the costs associated with small jurisdictions and small schools. They found definite diseconomies-of-scale for both small schools and small jurisdictions. They found that those jurisdictions having fewer than 500 pupils experienced greater diseconomies-of-scale than did those with 500 to 1500 pupils, and recommended compensating provincial special purpose funding which would reflect this finding. The existence of a number of small school jurisdictions in Alberta (47 with fewer than 500 pupils and 26 with 501 to 1500 pupils in 1974) despite early consolidations which commenced in 1936 means that the problem of diseconomies-of-scale needs more attention in Alberta than in Ontario.

Jackson (1978b:283) concedes that there may be some difficulties in Ontario but views them as short term in nature:

> I do not dismiss the probability that some of the hoped-for savings from declining enrolments will never be realized because of diseconomies of small scale. But at the same time I regard most of the "fixed costs" arguments for accepting higher real unit-costs with declining enrolments as valid for only a few years. I recommend that some financial aid be made through the grants to boards, but that aid

is to be temporary. A part of the savings from declining enrolments are in some cases to be postponed, but not foregone.

Jackson (1978b:283) concludes with a "vote of confidence" in the ability of local school board administrators to ultimately reduce the expenditures in the face of declining enrolments.

> The reorganization of schools to provide efficient services to a smaller number of pupils is an administrative challenge and is a job that will take time. But it will be done. At several points in this and in my earlier reports I have made reference to our large cadre of well trained, experienced administrators. They will play an important role in the reorganization of the school systems, as they always have. There should be no frantic rush to reduce the numbers of administrators in the interest of economy. It may be that some boards have an administrative establishment intended for a much larger operation than they now have. They may quite appropriately plan to reduce it by 10%, 20% or any other portion. But they should approach that target slowly. It is not some special concern for administrators that causes me to recommend this, but rather the realization of a great need for administrators to deal with the disruptions of declining enrolment. I am showing here a concern for getting our money's worth from them. They have cost us a great deal and if we use them well now it will almost certainly turn out that the money was well spent.

Dawson (1978:6) summarizes the studies of economies-of-scale in education as follows:

> Generally, the results of the studies indicate that at the board level there appears to be evidence of economies of scale up to a point. At the school level, the evidence is much stronger in support of the existence of economies of scale. Conversely, and more importantly . . . it should be noted that this implies that as schools become smaller there are increases in average cost when enrolment declines past the minimum efficient scale.

Education Costs Versus Education Expenditures

Economies-of-scale studies almost invariable refer to unit costs, costs of production, and so forth. Cost factors are implicit in the economies context of this present study as well, but since the focus is generally on expenditures, a brief note on the distinction (or lack of it) may be useful.

Costs appear to be associated with inherent "physical" or economic phenomenon (e.g. land, labor, capital) and are primarily "non-social" in nature. In industry, such costs are direct determinants of resultant product price, but in education, the price (expenditures) is determined as much by social behavior as by cost behavior. For example, pupil-teacher ratios are probably socially determined, yet they have profound effect on the ultimate price of education.

Jackson (1978a:333) introduces his chapter on the cost of education by stating that ". . . we actually know very little more about the costs than what our financial records tell us about expenditures." He indicates that most studies of the costs of education ". . . turn out to be, upon close examination, studies of our behavior pertaining to spending for education." He discusses the matter in relation to declining enrolments (Jackson, 1978a:333) as follows:

> It is our inability to speak with conviction about the costs of education that is the crux of our problems related to declining enrolments. The changes in the total costs and unit costs of education which will take place along with enrolment changes will be determined as much by policy behavior as by enrolments. This was no less so when enrolments were increasing. It is for that reason that it is no simple task to interpret the history of total and unit costs during the period of expansion in terms that will help us anticipate and prepare for total and unit costs under conditions of declining enrolments.

SUMMARY

Expenditures for public school education in Canada expanded more than 150% in real terms between 1950 and 1974. Even though enrolments were decreasing in 1979, real expenditures were still increasing (but at much reduced rates). In most provinces, a large proportion of these expenditures were funded by centralized provincial foundation finance plans.

The theoretical roots of this foundation formula funding mechanism were developed in the 1920's and 1930's in the United States by Strayer, Haig and Mort. A number of others proposed refinements to the basic foundation funding idea. Many of the refinements were adopted and some survive today.

As the Provincial plans evolved, a number of concerns received particular attention, including the improvement of rural schools, the better qualification of teachers, the creation of larger administrative units and the improvement of academic programs for scholars (to cite only a few). From these concerns and others, six principles emerged to govern funding in all of the provincial education finance plans: that provincial governments are responsible for education within their province, that administration must be local, that equalization of educational opportunity is sought after, that equality of taxation effort is sought after, that provincial governments are to limit or control taxation in the public interest, and that fiscal equality will be approached through grant modifications.

The early 1970's introduced new phenomena to education finance. In addition to declining enrolments caused by sharp reductions in fertility rates and changes in the size of the population of child-bearing women (upward, but not enough to offset the fertility decline), there was a decline in public confidence commencing in the late 1960's, which caused a focus on educational costs. This focus, combined with the decline in enrolment-generated revenue, has mandated downward expenditure adjustment.

The earlier creation of larger administrative units in order to reap the benefits of economies-of-scale produced some cost-effective results, although these were not as substantial as had been projected originally. Declining enrolments in the 1970's have increased the number of small schools and small school jurisdictions and seem to have produced some emerging diseconomies-of-scale.

During the 1970's in Canada, centralized provincial foundation funding for schools has been largely based on pupil counts. The basic foundation funding has often been augmented by special purpose funding based on other criteria in order to reduce fiscal inequities. The objective of the basic and special purpose funding was to provide closer and closer approximations to fiscal equalization between and among school jurisdictions within each province. Two provinces have moved to full provincial funding, but most still retain the historical local- provincial sharing of costs.

In summary, this review of the literature has dealt with three broad areas, namely:

1. The theory and practice of education finance,
2. Population and enrolment changes, and
3. Economies-of-scale

The implications for this present study of these three areas are as follows:

1. The need to document the effect of declining-enrolment revenue losses on the expenditures of school jurisdictions, and to suggest implications that such effects have for centralized education finance plans,

2. The importance of school jurisdiction size as a variable in studies of the costs/expenditures of education.

CHAPTER 3

CONCEPTUAL FRAMEWORK AND RESEARCH DESIGN

INTRODUCTION

Provincial financing of schools in Alberta (1978) is accomplished on a per pupil basis for the major instructional expenditure categories. Therefore, enrolment increases bring about revenue increases for local school jurisdictions, and enrolment decreases bring about revenue losses. The problem arises in that school boards in the latter case have a seeming inability to reduce expenditures as rapidly as revenue losses occur. For example, the Alberta School Trustees Association described an enrolment drop of 25 pupils in a hypothetical district as resulting in a revenue loss of approximately $25,000, and outlined the district's possible administrative and financial responses (Williams, 1975:2):

> If the district is to cut back or lay-off a teacher because of the loss of 25 students, the lay-off will probably take place with the teacher who is the newest on staff and has the lowest salary, somewhere in the $9,000 range. The $9,000 doesn't go very far to create a credit for the $25,000 loss. Let's take a look at what happens to some of the other ancillary credits that can help with the loss. There will be no appreciable change in the needs or costs for heating, lighting, etc., in the building where the student loss occurs. Usually the accumulated enrolment loss is across the system and not in just one building. So only if a total building is closed will there be a measurable savings. A similar problem exists in the area of supportive and/or special services such as guidance, library and the like, along with building and system-wide administrative costs. There just isn't any way to reflect a sizable dollar savings in any of these areas either. The only other positive savings that the board can realize is the dollar amount usually allowed per pupil in teaching supplies and materials, etc. If the supplies were to average $50 per pupil in the district, there would be a savings of $1,250. This coupled

with the lay-off of one teacher at a salary of $9,000 could make a net savings of $10,150 for the "loss of the twenty-five students." The actual loss in revenue is $25,000.

Given the above hypothetical case, it becomes important to investigate the provincial finance plan, the enrolment-generated revenues to the local school jurisdictions and the relationship between enrolment decline and changes in total expenditure. The conceptual framework for doing this is outlined below.

CONCEPTUAL FRAMEWORK

Two major categories of centralized provincial funding for school jurisdictions are illustrated in Figure 3.1: (a) basic foundation funding from which all school jurisdictions draw their major revenue, and (b) auxiliary special purpose funding from which school jurisdictions draw revenue differentially, depending on need, program, size, circumstance, etc. The purpose of the basic foundation funding is to provide a first approximation to fiscal equalization, a standard basic revenue package that is intended to provide a standard basic educational program, including instruction, instructional supplies and equipment, transportation to and from school, administration of programs, and physical facilities to house such programs.

The purpose of the special purpose funding is to provide: (a) either for a universal specific program (such as grants available to all jurisdictions but specifically earmarked for, say, elementary school special projects) or, (b) more usually for non-universal specific programs related to differential revenue needs (such as isolation or inadequate local tax base). In other words, given that the foundation funding provides a basic first approximation to fiscal equalization for

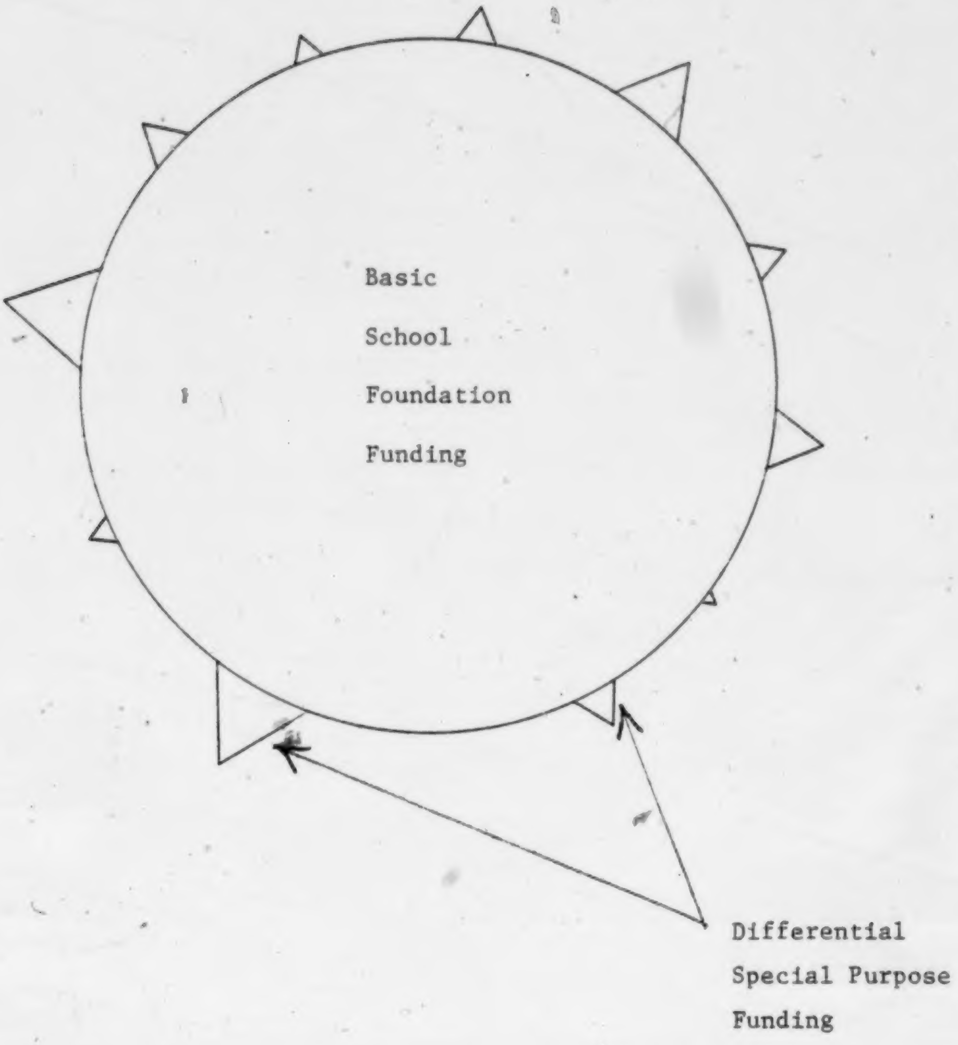

Basic
School
Foundation
Funding
Differential
Special Purpose
Funding

Figure 3.1

Conceptual Framework for Provincial Funding of Local School Boards: Basic and Special Purpose Funding all of the school jurisdictions, the special purpose funding attempts to provide subsequent approximations to fiscal equalization by responding to the special needs presented by only a portion of the jurisdictions. Thus, the fiscal inequities brought about by differing circumstances or program needs can be ameliorated by grants designed for those specific needs.

In this study, the possible fiscal inequities caused by declining enrolment were examined. If a case for fiscal inequity can can be made on the basis that school jurisdictions experiencing declining enrolments are unable to adjust their expenditures downwards to match their provincial revenue losses, then a rationale may be posited for special compensation or auxiliary special purpose funding. A declining enrolment grant was instituted in the province of Alberta in 1975, but it was not based on a tested rationale. The rationale and changes in the grant came in 1978. This present study attempted to test that rationale and to suggest government policy implications for special purpose funding in a period of declining enrolments.

Conceptually, the determination of the relationship between a school board's ability to adjust expenditures downward, and the need for compensating revenue is a difficult matter. In this present study, average practice as reflected in the expenditures of the school jurisdictions of Alberta was used as the criterion for school jurisdiction revenue need. Size (as measured by total pupil enrolment) was the major variable used to distinguish differing expenditure practices.

The annual Audited Financial Statement submitted by each Alberta school jurisdiction to the provincial Department of Education provided the major data-base for this study. The relatively uniform revenue and expenditure categories used in these statements provided a comparative financial framework.

Using regression analysis, enrolment declines and consequent revenue losses were compared with changes in expenditure, by category, over five years, to determine the degree of association of these phenomena.

RESEARCH DESIGN

The research procedures are detailed in Chapter 4, while a capsule statement is included here to provide an overview of the research design.

The annual Audited Financial Statement for each of the 137 operating school districts in the province of Alberta provided the financial data for this study. Specifically, the following items from the Audited Financial Statement for each district were selected:

1. SFPF (School Foundation Program Fund) revenue
2. Other provincial revenue
3. Supplementary requisition revenue
4. Total revenue
5. Administrative expenditure
6. Instructional expenditure
7. Operation and maintenance expenditure
8. Transportation of pupils expenditure
9. Debt service expenditure
10. Total expenditure

In addition, the following were obtained from the budget report from each school district:

1. Pupil enrolments
2. Number of teachers

The fiscal years previous to the introduction of the provincial Declining Enrolment Grant in 1975 were used. Five fiscal years (1970-1974 inclusive) were analyzed to ascertain whether some common patterns in enrolment increase/decline and expenditure changes were evident. These were the five years which included the years of strongest general enrolment decline (1971-1974) in the province of Alberta.

Following Grant et al., (1975:3) the method of analysis can be illustrated by the following accounting identity for each school jurisdiction:

(1) $R = E$, where R = Total Revenue and E = Total Expenditures.

The change in expenditures, then is identical to the change in revenue, and similarly for percentage changes. For the revenue side, the following equation holds:

(2) $R = G + d$, where G = Total Provincial Grant (and all grants are on a per pupil basis)

and d = Supplementary Requisition + Deficit (surplus)

Substituting Eq. (1) in Eq. (2), and including change, produces:

(3) $\triangle E = \triangle G + \triangle d$, where $\triangle$ = change

(4) $\triangle E/E = \triangle G/(G+d) + \triangle d/(G+d)$

Including percentage change and weights, where G is tied to enrolment:

(5) $\% \triangle E = a_1 \% \triangle P + a_2 \% \triangle d$,

where P = enrolment and $\% \triangle$ = percentage change and where a_1 = ratio of G to R, a_2 = ratio of d to R, and a_1 is greater than 0, a_2 is less than 1, and $a_1 + a_2 = 1$.

For example, a school district with a 1% enrolment decline will lose 1% of its G (Total Provincial Grant), provided all grants are on a per pupil basis, and a_1 times 1% of its R (Total Revenue) if the Supplementary Requisition is not changed and a Deficit (surplus) is not incurred (created). Where a school district is unable to move E (Total Expenditures) downward sufficiently to match this revenue loss, this means that the Supplementary Requisition would be increased and/or deficit incurred to cover provincial grant losses.

Substituting the following equation,

(6) $\% \Delta d = b_1 \% \Delta P$, where b_1 is less than 0, and b_1 = ratio of $\%\Delta d$ to $\%\Delta P$,

in Eq. (5) produces:

$$(7)\quad \% \Delta E = a_1 \% \Delta P + a_2 b_1 \% \Delta P = (a_1 + a_2 b_1) \% \Delta P$$

If $a_1 = 0.85$, then where a 1.0% enrolment decline is experienced, and where the district is unable to move E (Total Expenditures) downward sufficiently, E would decline by less than 0.85%. If $\% \Delta E = 0.55\%$, then $b_1 = -2$. In other words, an enrolment decline of 1.0% results in a Supplementary Requisition increase and/or deficit financing of 2.0%, since the enrolment decline which calls for a matching E (Total Expenditures) decrease of 0.85% results in an observed decrease of 0.55%. Using this example, the "fixity coefficient" (Grant et al., 1975) of $1 - (\% \Delta E/a_1)$, i.e., $1 - (0.55/0.85) = 0.35$, would indicate that temporary funding in the order of 35.0% of the total per pupil provincial grant is required for each pupil lost.

The second equation in the above mathematical formulation treats all provincial revenues as if they were generated for school jurisdictions on a per pupil basis. In fact, in Alberta in 1976 only the SFPF Instructional grant, the Educational Opportunities Fund Grant, the Learning Disabilities Fund grant, and the Reading Materials grant were directly tied to enrolment. These four grants constituted approximately 62% of the average total per pupil cost/expenditure figure for 1976. The SFPF Administration grants were fairly closely tied to enrolment levels, the SFPF Transportation grants were only indirectly tied, and the SFPF Debt Services grants not at all in terms of current enrolment. Various of the other special grants were tied to enrolment in varying degrees. Overall, it was estimated that about 70% of school jurisdiction revenue was directly or closely affected by enrolment declines in 1976.

The percentage of enrolment-generated revenue is sufficiently large to permit comparisons between enrolments, revenue and expenditure. For this present study the provincial SFPF grant was used in the above equations as a proxy for total school jurisdiction revenue.

ASSUMPTIONS, DELIMITATIONS, LIMITATIONS

Assumptions

It is assumed that educational quality is maintained in the face of declining enrolments and concomitant expenditure cuts. If quality deteriorates, then the "fixity coefficient" in the above example would underestimate the school district's financial difficulty.

For this study it was assumed that the annual changes in the expenditures of local school jurisdictions were independent variables. These included each of the four consecutive annual changes reported for the period 1970 to 1974 for each jurisdiction.

It is assumed that the expenditure data for school jurisdictions are the same as cost data. The social determinants of expenditures are ignored and expenditure data are treated as if they were physical cost data. This permits the use of expenditure data as a reflection of "average" practice and a focus upon the implications of total expenditure patterns for centralized funding policy.

It is assumed that the fiscal year (calendar year) expenditure data used in this study are a reasonable facsimile of school year expenditure data. Ideally, if data were more readily available on a school-year basis, it would be preferable to use these since the latter are more closely tied to a "connected package of costs" (especially teacher costs) and to the enrolment data.

It is assumed that local school board revenues from the provincial School Foundation Program Fund are a reasonable proxy for total revenue to boards from the province.

Delimitations

This study is delimited to financial analyses of Alberta school jurisdictions and does not deal with the issue of educational quality.

This study is delimited to the years 1970 to 1974 inclusive for the following reasons:

1. The period includes the years of strongest overall enrolment decline in Alberta (1970 to 1974).

2. Beyond this period, the confounding effects of the Provincial Declining Enrolment Grant (introduced in 1975) and the increasing proportions of special purpose funding (10% of local revenue in 1975, up from an average 4.5% in the period 1970 to 1974) would interfere with the enrolment-revenue-expenditure relationships under study.

Limitations

The conclusions of this study cannot be generalized to educational quality questions, nor to other provinces, although it is assumed that the financial experience of school districts as diverse as those in Alberta (urban and rural; small and large; high and low local tax-paying ability; public and separate; etc.) would have some merit for consideration by other provinces.

SUMMARY

This chapter has briefly outlined the conceptual framework and research design for this study. The conceptual framework involves the relationships between centralized funding mechanisms and local school jurisdiction revenues and expenditures. Of particular interest for this study is the nature of these relationships when enrolments are declining.

The research design has been explored in outline form only. The specifics of the actual research procedures are sufficiently complex to warrant extended explication. This is provided separately in the next chapter.

CHAPTER 4

DETAILED RESEARCH PROCEDURES

INTRODUCTION

Although some of the research procedures were referred to in capsule form in the previous chapter on research design, all of the procedures are delineated in some detail in this chapter. These procedures essentially involved six phases, as follows:

1. Investigation of the accounting and reporting structures for revenue and expenditure data for Alberta school jurisdictions,
2. Extraction of the necessary revenue, expenditure and enrolment data,
3. Standardization of expenditure and enrolment data,
4. A Stage 1 data analysis, to put the data in the format needed for the regression analysis,
5. A Stage 2 data analysis, using all school jurisdictions (both increasing and declining enrolment) for the regression analysis, and
6. A Stage 3 data analysis, using the declining enrolment jurisdictions for the regression analysis.

These are dealt with in six separate sections below.

SCHOOL JURISDICTION REPORTING FORMAT

The present (1978) accounting and reporting format for revenue and expenditure data for all Alberta school jurisdictions is the standardized, provincially-mandated Program Accounting and Budgeting (PAB) system which has twelve standard revenue categories and thirteen standard expenditure categories, excluding the surplus (deficit) categories and their associated adjusted total revenue and expenditure categories. This reporting format was in use during the 1973 and 1974 years of this present study.

The twelve operational revenue categories as labelled by Alberta, Education, are as follows:

1. Provincial School Foundation Program Fund (SFPF) Regulations category
2. Provincial School Grants Regulations category
3. Other provincial grants category
4. The federal government (primarily tuition reimbursement for Indian students attending provincial schools)
5. Alberta municipalities (Supplementary Requisitions)
6. Alberta municipalities (other)
7. Other Alberta school authorities
8. Out-of-province municipal and school authorities
9. Private organizations and institutions
10. Parents and individuals
11. Cafeteria surplus
12. Total operational revenue

The thirteen operational expenditure categories (called Functions in the standardized PAB system) are as follows:

1. Elementary School Instruction
2. Junior High School Instruction
3. Senior High School Instruction

4. Special Education Instruction
5. Community Services
6. Pupil Personnel Services
7. Early Childhood Services
8. Administration
9. Plant Operation and Maintenance
10. Transportation of Pupils
11. Debt Services
12. Contribution to Capital Fund
13. Total Operational Expenditure

At the local level, these major expenditure categories are often broken down into Programs, Sub-programs, and even Elements in some cases, but for purposes of reporting to the Alberta Department of Education only the major expenditure categories (Functions) are used.

The above revenue and expenditure categories are reported annually to the Alberta Department of Education in an Audited Financial Statement for the fiscal year (calendar year). Statistics relating to pupils and teachers are reported separately. Total pupils and teachers are reported in budget documents submitted to the Department of Education annually, also on the fiscal-year basis.

Pupil enrolment is broken down by type of pupil (i.e., resident pupils, non-resident pupils, Department of National Defence pupils, Department of Indian Affairs pupils, and other pupils) and by grade level (Elementary, Junior High, Senior High, and Early Childhood). For purposes of this study, total pupil enrolments were utilized, with a breakdown into Elementary, Junior High and Senior High categories (Early Childhood was omitted).

The pupil enrolment and teacher counts are point observations, with the former being taken annually as at September 30th and the latter at October 31st.

Certificated teachers are reported in the budget report form as full-time equivalents for each instructional category, plus counselor, vice-principal and principal categories. For purposes of this study, only the total full-time-equivalent count was utilized.

EXTRACTION OF REVENUE, EXPENDITURE AND ENROLMENT DATA

The essential data from the Audited Financial Statements (revenue and expenditure data) and the budget form (teacher and pupil data) are summarized in the Annual Report (including the financial and statistical supplement) of the Alberta Department of Education. Since 17 data items for each of 137 school districts (a total of 2,329 items for each year) for the years 1970-1974 inclusive (a total of 11,645 data items for the period of 5 years) were extracted for this study, these summary Annual Report documents were used most of the time for efficiency of extraction. The primary documents were referred to from time to time for clarification and verification for some districts. The extraction system for each of the sets of data is outlined below.

Revenue Data

In extracting the revenue data only the four most prominent revenue categories were utilized (of the 12 available). These four were: the School Foundation Program Fund Regulations category, the School Grants Regulations category, the Supplementary Requisition category, and the Total Operation Revenue category. In 1974, the last year examined for the present study, the first three of these revenue categories constituted 96% of the fourth category.

Expenditure Data

Only ten of the thirteen expenditure categories were utilized for this study. As well, for reasons given in the following section, the first four instructional categories, plus the sixth category (Pupil Personnel Services) were collapsed to form one large instructional category. This was done because the years 1970-1972 inclusive contained only one instructional category in accordance with the different accounting and reporting format then in existence. This large instructional category was then divided into instruction and instructional aids, again to conform to the old format. This process will be discussed below in the section entitled "Standardization of Expenditure and Enrolment Data." The seven expenditure categories utilized for this study were: instruction, instructional aids (supplies, etc.), administration, plant operation and maintenance, transportation of pupils, debt services, and total operational expenditure.

In 1974, the last year examined for the present study, the first six of these expenditure categories constituted 97% of the seventh category.

Enrolment and Teacher Data

Enrolment data (Elementary, Junior High, Senior High, and Total Enrolment) were secured for all school jurisdictions, plus full-time equivalent teacher counts (including principals, vice-principals and counselors). In addition, a count of the number of classrooms in each jurisdiction was extracted.

Since these enrolment and teacher data items were all point observations tied to school years, and since the school years are not congruent with the fiscal years, each of these data items had to be converted to a fiscal year basis. This procedure is outlined in the next section.

STANDARDIZATION OF EXPENDITURE AND ENROLMENT DATA

Expenditure Data

Since the standarized PAB (Program Accounting and Budgeting) format has been in place in Alberta school jurisdictions only from 1973 onward, it was necessary to standardize expenditure data between the two formats in existence in Alberta for the 1970-1974 period used in this study.

No great difficulties were encountered in standardizing the administration, plant operation and maintenance, transportation of pupils, and debt services categories, but the instruction categories required some adjustment. Under the old format (1970-1972), total expenditure for instruction was divided into two categories, i.e., instruction (which included teacher salaries and related expenses) and instructional aids (which included supplies, materials and related expenses). Under the new format (1973-1974), the equivalent total expenditure for instruction involved five PAB categories. For purposes of the study, the four PAB instructional categories, plus the Pupil Personnel Services category, were collapsed and a percentage of this total (which percentage varied depending on historical trends of groups of jurisdictions) was abstracted as an equivalent to the instructional aid category under the old format. Thus, the instruction category used in this study was reasonably comparable from year to year, while the instructional aids category was less so for the years 1973 and 1974. The total expenditure for instruction was highly comparable since it contained as an integral component the 1973-1974 instructional aids category abstracted as above.

The standardization problem, then, was not between districts within a particular year, but rather related to a format change which occurred during the period of years involved in the study. The new PAB format is more uniform as between districts than the old format, but both were reasonably comparable for purposes of this study.

Enrolment Data

Enrolment and teacher data presented a particular problem in that all of these data were available only as point observations for the school year and thus had to be prorated to each of two fiscal years.

For example, the Fall, 1970 enrolment and teacher counts were multiplied by four (covering the four months September to December, 1970) and were added to the Fall, 1969 counts multiplied by six (January to June, 1970), and the sum of these products was divided by 10 to produce a 1970 fiscal year count (January to December, 1970). Revenue and expenditure data for 1969 (the year prior to this study) were not required, but enrolment and teacher count data were needed, thus necessitating the handling of an additional 822 data items from 1969 (which when added to the existing 11,645 data items, brought the total data items handled to 12,467).

Summary

In summary, then, the expenditure data were comparable from school jurisdiction to school jurisdiction within individual fiscal years, but required longitudinal standardization because of the change from the old reporting format in effect for the first three years under study (1970-1972 inclusive) to the new PAB format for the latter two years of the study (1973-1974 inclusive). The enrolment and teacher count data were comparable from jurisdiction to jurisdiction within school years and longitudinally across the years under study, but required adjustment since fiscal years, not school years, were used for comparisons of revenue and expenditure data.

Ideally, rather than adjusting enrolment and teacher data to a fiscal-year basis, all financial data should have been adjusted to a school-year basis since that would have represented a better financial-year picture than the calendar year. However, the financial reports do not lend themselves to this procedure.

Once the above standardization of expenditure and enrolment data was completed, the resulting comparable data were keypunched on computer cards. Three lines (cards) per district were needed to accommodate the data. The school jurisdiction name and a code number, plus pupil enrolment and teacher count data were placed on the first line, revenue items were placed on the second line, and expenditure items were placed on the third line. Three lines per school jurisdiction, for 137 school jurisdictions over 5 years, required 2,055 cards to be keypunched and submitted for computer analysis.

STAGE 1 ANALYSIS: DEFLATION, ANNUAL PERCENTAGE CHANGES, AND SFPF/TOTAL REVENUE RATIO

The above section detailed the operations necessary to extract and standardize data categories. This section details the operations necessary to put the uniform data categories in a format suitable for the Stage 2 and Stage 3 regression analyses:

1. Deflation of nominal dollar streams for each revenue and expenditure category.
2. Calculation of annual percentage changes for both non-dollar and dollar categories.
3. Calculation of SFPF/Total Revenue ratio as as estimate of the theoretical maximum expenditure adjustment. If a school board receives provincial funding of $100,000 (generated by 100 pupils at $1,000/pupil) and local funding of $25,000, total revenue is $125,000. If enrolment declines 1.0% (1 pupil) the revenue loss from the provincial source is $1,000, or 0.8% of the total revenue. Theoretically the maximum expenditure adjustment required to balance the budget would be 0.8% if the revenue from the local source is not decreased.
4. Calculation of a first approximation fixity coefficient, based overall averages (mean change in enrolment and expenditure).

The data sets and computer programs used in this study are discussed below. In a study similar to this study, Grant et al. (1975) provided a data handling structure which was modified for use in this study. Some of the descriptive names used by Grant et al. (1975) for similar data sets and computer programs have been retained in this study. Data sets include Basic Data, Price Indices, Base Out, and Econ. Computer programs include Base Read, New Read, and SPSS. Both the data sets and computer programs are outlined below, in the order in which they were used in this study:

1. Basic Data Set

From the Annual Report (for each of the years 1969-1974 inclusive) and the Financial and Statistical Report (for each of the years 1970-1974) of the Alberta Department of Education, information was extracted on enrolment and teacher counts and revenue expenditure items for each of the five years (1970-1974 inclusive) of this study, as indicated above.

The years 1970 to 1974 inclusive were selected as the period of study, since they included the years of strongest general enrolment decline in Alberta and financially were not as encumbered with as many special grants as the years 1975 onward. In particular, a provincial Declining Enrolment Grant was instituted in 1975 and the financial impact of that revenue item would have rendered the data used in this study of adjustments inconsistent with data collected under previous revenue conditions. As discussed above, since the calendar year is employed for financial data and the school year is the basis for enrolment and teacher data, the latter were adjusted to make them comparable with the fiscal year. As Grant et al. (1975:22) state: "This is an important point." The findings concerning the downward expenditure adjustment capacity of school jurisdictions are based on measurements of changes in these adjusted figures. A superior solution would have been to adjust all financial data to a school-year basis instead, as discussed above, but this was not possible owing to data format limitations.

Before discussing the content of Basic Data, reference should be made to the 137 school jurisdictions for which data were initially extracted. These included all operating districts except Regional High School Districts and Hanna Public School District No. 2912. The latter was amalgamated with Sullivan Lake School Division No. 9 in 1973. The resultant data problems for the fiscal year 1973 meant that it was preferable to drop that district from the study. This was done after an attempt to produce comparable data failed. A list of the 137 school jurisdictions and their 1974 total enrolments, plus a table showing their distribution by size, appear in Appendix A.

The initial Basic Data computer card file was 2055 lines (cards) in size. This represented data for 137 school jurisdictions, at 3 lines (cards) per district per year. The format of each of the years 1970-1974 was the same: the data items were grouped by school jurisdiction and the jurisdictions were grouped by years. For example, the first 3 lines (cards) contained all of the 1970 data for the Edmonton Public School district and the next 3 lines contained 1970 data for the Calgary Public School district.

By school jurisdiction the order of data on the computer cards was as follows (see Appendix B for computer printout of Basic Data):

Line 1:
- (a) School jurisdiction name
- (b) Jurisdiction code
- (c) Enrolment grades 1 - 6
- (d) Enrolment grades 7 - 9
- (e) Enrolment grades 10 - 12
- (f) Total enrolment
- (g) Number of classrooms
- (h) Number of teachers

Line 2 has four revenue items:
- (a) SFPF grants
- (b) Other provincial grants
- (c) Supplementary requisition (local levy)
- (d) Total revenue

Line 3 has 7 expenditure items:
- (a) Administration
- (b) Instruction (teachers' salaries and expenses)
- (c) Instructional aids (supplies and materials)
- (d) Plant operation and maintenance
- (e) Debt charges
- (f) Transportation of pupils
- (g) Total Expenditure

2. Price Indices Data Set

Since all of the financial items used were in nominal dollars, they were adjusted to 1970 bases by dividing by the appropriate price level deflators developed by the Alberta Department of Education (Lomas and Hill, 1975). The year by year adjustment figures are shown below (Table 4.1).

Table 4.1

Annual Education Price Increases, for Alberta
By Expenditure Category
(Lomas & Hill, 1975)

	Base 1970	1971	1972	1973	1974
Administration	0.00%	3.87%	8.49%	11.78%	16.34%
Instruction	0.00%	8.21%	9.81%	9.27%	13.10%
Instructional Aids	0.00%	4.48%	6.80%	4.47%	3.77%
Plant Operation & Maintainence	0.00%	7.46%	9.23%	9.59%	9.74%
Transportation of Pupils	0.00%	5.78%	6.80%	6.63%	12.43%
Overall Provincial	0.00%	7.57%	9.38%	9.04%	12.44%

3. Base Read Computer Program

The deflation procedure referred to above and the calculations required to generate the annual percentage change figures used in the regression analysis were accomplished by a Fortran program. Grant et al. (1975:24) stated that this program "is not as general or efficient as might be desired but it can readily be adapted to accomplish different calculations involving this data base, or it can be expanded to handle a larger data set."

4. Base Out Data Set

The four sections of this output data set produced from Base Read are as follows:

1. Annual percentage enrolment changes for each school jurisdiction, for the five-year period.

2. Annual percentage changes in the teacher and classroom count for each school jurisdiction for the five-year period of the study. Annual percentage changes in real revenue and expenditure categories for the five-year period of the study, for each school jurisdiction.

3. Means and standard deviations for enrolment, revenue and expenditure annual percentage changes.

With 1970 as the base year in the five-year period, 1970-1974, there are four percentage changes for each category for each school jurisdiction.

5. New Read Computer Program

This program was used to put the Base Out file in a format compatible with the regression program contained in SPSS. The output from this computer program was the Econ data set below.

6. Econ Data Set

This data set consisted of all the annual percentage changes in enrolment (listed as the independent predictor variable) and all of the annual percentages changes in the number of teachers, number of classrooms, and revenue and expenditure categories (listed as the dependent criterion variables).

7. SFPF/Total Revenue Ratio

This was calculated in order to provide an estimate of the maximum anticipated adjustment for total expenditure, given a 1.0% change in enrolment. This estimate was needed for the calculation of fixity coefficients.

8. First Approximation Fixity Coefficient

This was calculated using mean annual changes in enrolment and expenditure to provide a comparison with later regression results and to illustrate the method of calculation.

9. SPSS Regression Computer Program

This program is part of the standard Statistical Package for Social Sciences (SPSS) and was used for the Stage 2 and Stage 3 analyses outlined in the next two sections. Simple regressions were carried out for all jurisdictions, for percentage changes by year and for all years. The period of study was five fiscal years (1970-1974 inclusive) but since 1970 was the base year, the regressions addressed percentage changes for four years (1971-1974 inclusive).

STAGE 2 ANALYSIS: REGRESSION USING ALL JURISDICTIONS

The Stage 1 analysis in the previous section detailed the operations necessary to deflate the nominal dollar streams of revenue and expenditure items to constant dollars and to calculate annual percentage changes for all data categories in order to put the data in a format suitable for regression analyses. An SFPF/Total Revenue Ratio was calculated, from which a first approximation fixity coefficient was calculated (based on enrolment-change and expenditure-change means) for comparison with later regression results. The Stage 2 analysis in this section details the regression operations necessary to provide an overall picture of the total population of school jurisdictions in respect of enrolment-revenue-expenditure relationships.

Regression Analyses and Fixity Coefficients

Regression analyses were carried out using all data categories for all 137 school jurisdictions (both increasing and declining enrolment jurisdictions) over the five-year period (1970-1974) of this study. Since 1970 was the base year, four percentage-change figures were available for each data category for each school jurisdiction.

These initial regressions were performed for the following reasons:

1. To obtain a global first view of the strength of association of various data categories.

2. To assess the validity of including all of the jurisdictions in subsequent regressions, and

3. To obtain regression coefficients (estimated slope coefficients) for various sized school jurisdictions for the expression "$a_1+a_2b_1$" in the equation previously derived in the "Research Design" section of Chapter 3:

$$\%\triangle E = (a_1 + a_2b_1) \quad \%\triangle P$$

4. To calculate second approximation fixity coefficients, using regression coefficients to relate enrolment and expenditure, rather than mean annual percentage changes in enrollment and expenditure.

Using annual percentage change in the total pupil enrolment as the independent predictor variable in simple regressions, the following were entered as dependent criterion variables:

1. Non-dollar variables
   (a) Percentage change in the number of teachers

   (b) Percentage change in the number of classrooms

2. Revenue variables
   - (a) Percentage change in SFPF grants
   - (b) Percentage change in total revenue
3. Expenditure variables
   - (a) Percentage change in administration expenditures
   - (b) Percentage change in instruction expenditures
   - (c) Percentage change in instructional aids expenditures
   - (d) Percentage change in plant operation and maintenance expenditures
   - (e) Percentage change in transportation of pupils expenditures
   - (f) Percentage change in total operational expenditures

Delimitation of Sample

During the Stage 2 analysis, decisions were taken regarding subsequent inclusion or exclusion of certain school jurisdictions in the sample and sub-samples. A number of sub-populations of the total population of school jurisdictions were reviewed for this purpose. Some of these sub-populations were: those with high or low equalized assessment, those not offering high school services, those not requiring a pupil transportation system, sparse school jurisdictions, urban school jurisdictions, or jurisdictions receiving substantial amounts of federal revenue. School jurisdictions such as Cardston School Division No. 2 which received a large proportion of federal grants relative to total revenue were dropped from subsequent analyses. The reason for this was that the assumption of the provincial SFPF grants being a reasonable proxy for total school jurisdiction revenues would not hold up for such jurisdictions. Twenty-nine jurisdictions were deleted, leaving a sample of 108 jurisdictions.

STAGE 3 ANALYSIS:
REGRESSIONS USING DECLINING ENROLMENT JURISDICTIONS

In general, the Stage 2 analysis above pooled data for all school jurisdictions for the five-year period of the study. The Stage 3 analysis examined only the declining enrolment sub-population of school jurisdictions. This was for the purpose of specifically addressing the three sub-problems set out for this study in Chapter 1. The following computations of mean ratios and regression coefficients respond to the first two sub-problems:

1. To examine the extent to which school jurisdiction expenditures are reduced in the face of declining-enrolment revenue losses.
2. To examine whether smaller school jurisdictions with declining enrolments are less able to reduce expenditures in the face of declining-enrolment revenue losses than are larger school jurisdictions.

Mean Ratio of Expenditure Change to Enrolment Change

Mean ratios of expenditure change to enrolment change were calculated to provide additional clues to relationship patterns for various size sub-populations of school jurisdictions.

Regression Coefficients (Estimated Slope Coefficients)

Simple regressions were carried out for various size sub-populations of the declining-enrolment school jurisdictions. Among the simple regressions performed were the following:

1. With annual percentage change in enrolment as the independent predictor variable, annual percentage change in revenue (SFPF grants and total revenue) were entered as the dependent criterion variables.

2. With annual percentage change in enrolment as the independent predictor variable, annual percentage changes in the number of teachers and the number of classrooms were entered as dependent criterion variables.

3. With percentage change in enrolment as the independent predictor variable, percentage changes in expenditure (instruction, instructional aids, administration, plant operation, pupil transportation, and total operational expenditure) were entered as dependent criterion variables.

4. The same as items one to three, above, except that the sub-population contained those cases of decreasing pupil enrolment where the decrease was greater than 0.5%.

5. The same as items one to three, above, except that only cases where the decrease was greater that 1.0% were utilized.

6. The same as items one to five, above, but using stratified jurisdiction size sub-samples.

The above simple regressions were performed not only to provide an indication of the relationship (R^2) between the variables entered, but to provide estimated slope coefficients for the subsequent calculation of fixity coefficients. The fixity coefficients give an indication of the degree to which school jurisdictions might need to be compensated by special purpose grants, if expenditures fail to move downward sufficiently to match provincial revenue losses caused by declining enrolment. See "fixity coefficient" under "Definition of Important Terms," Chapter 1.

Fixity Coefficients

Once estimated slope coefficients were obtained for various school jurisdiction sizes, these could be substituted for the expression "$a_1 + a_2b_1$" in the equation previously derived in Chapter 3:

$$\%\triangle E = (a_1 + a_2b_1)\ \%\triangle P,$$

where $\%\triangle E$ = percentage change in expenditure, $\%\triangle P$ = percentage change in pupil enrolment, a_1 = ratio of government grants to total revenue, a_2 = ratio of local revenue to total revenue, and b_1 = ratio of percentage change in local revenue to percentage change in enrolment.

If $\%\triangle P$ is 1%, then $\%\triangle E$ is equal to the product of the estimated slope coefficient and 0.01. The equation is:

$\triangle E = B(0.01)$, where B = estimated slope coefficient.

Fixity Coefficients were derived by subtracting from unity the ratio of the computed expenditure change to the theoretical maximum expenditure change. In equation form:

$$\text{Fixity Coefficient} = 1 - (\%\triangle E/\text{Max.}\%\triangle E).$$

Decline Severity

The above computation of regression coefficients relate to sub-problems one and two, and fixity coefficients relate to policy implications for centralized funding, as noted above. The procedures below address sub-problem three:

3. To examine whether school jurisdictions of similar size are able to reduce expenditures in proportion to the severity of declining-enrolment revenue losses.

Table 4.2 provides a numerical example of different decline severity in two different school jurisdictions of the same size. If the ability of the two jurisdictions to adjust their expenditures downward were the same (as measured by b_1), it would be expected that the proportional change in $\%\triangle E$ would be analogous to that of $\%\triangle P$, as illustrated in Table 4.2.

Table 4.2

Hypothetical Decline Severity Example

School Jurisdictions	$\% \triangle P$	a_1	a_2	b_1	$\% \triangle E$
X	-2.0%	.80	.20	-5.0	-0.2%
Y	-12.0%	.80	.20	-5.0	-1.2%

If the larger enrolment declines in a sample of jurisdictions of the same size in this study were not accompanied by proportional real expenditure decreases, this would tend to indicate a differential ability to adjust on the basis of severity of enrolment decline. The procedure used in this study to examine the third sub-problem is analogous to the hypothetical example above.

SUMMARY

Chapter 4 has detailed the research procedures for this study. These procedures initially involved the extraction and standardization of 12,467 dollar and non-dollar data items for 137 school jurisdictions in the Province of Alberta for the years 1970 to 1974 inclusive. The standardized dollar data were deflated, financially "abnormal" jurisdictions were deleted, and the remaining 108 jurisdictions were subjected to regression analyses for various sub-populations of data items and school jurisdictions. The purposes of the regression analyses were threefold;

1. To provide a measure of the degree of association between the variables: annual percentage changes in school jurisdiction enrolments, revenue items and expenditure items.

2. To obtain estimated slope coefficients as an indication of the degree of success or failure of school jurisdictions to adjust expenditures downward fully to match declining enrolment revenue losses.

3. To obtain fixity coefficients as an indication of the degree of possible compensating special purpose grants that may be required from centralized funding.

CHAPTER 5

FINDINGS AND CONCLUSIONS

INTRODUCTION

In this chapter, the findings of the Stage 1, Stage 2, and Stage 3 analyses detailed in the previous chapter on research procedures are provided. The Stage 1 and Stage 2 findings are included in the section below entitled "Exploratory Findings" and the Stage 3 findings are included in the section entitled "Specific Findings Related to Sub-problems."

EXPLORATORY FINDINGS

The complexity of the research design for this present study meant that several stages of analysis were necessary to arrive at the point where the original three sub-problems could be directly addressed. The exploratory stages (Stage 1 and Stage 2) are included below and the specifc sub-problems are addressed in the next section.

Stage 1 Findings: Annual Percentage Changes, SFPF Ratio and Fixity Coefficient

The Stage 1 analyses transformed the basic school jurisdiction data into the format needed for the Stage 2 and Stage 3 regression analyses and established SFPF ratio and coefficient estimates for use in Stages 1, 2 and 3. Four major steps were involved in Stage 1, as follows:

1. Nominal dollar streams for revenue and expenditure items were deflated to constant dollars.

2. Annual percentage change figures were generated for the non-dollar data and for the revenue and expenditure items.

3. The mean ratio of SFPF grants to total revenue of local school jurisdictions was calculated in order to provide an estimate of maximum theoretical expenditure adjustment for any given change in enrolment.

4. A "fixity coefficient" was also calculated, using mean expenditure and enrolment data, to provide a first approximation for comparison with later regression results and to illustrate one method of calculation.

Initial Exploratory Findings. Table 5.1 shows the mean and standard deviation of annual percentage changes for major categories of both dollar and non-dollar items for all school jurisdictions in the province for the years 1970 to 1974 inclusive. The dollar items are based on changes in real dollars, the nominal dollars having been deflated for purposes of the mean change comparisons. The mean ratio of SFPF Grants to Total Revenue is also given in Table 5.1.

Table 5.1 indicates that when the mean enrolment change is negative, the mean change in the number of classrooms, the mean change in the SFPF grants and total revenue, and the mean change in instructional aids and total expenditures are also negative. On the other hand, the mean number of teachers, the mean change in administration, instruction, plant operation and maintenance, and pupil transportation expenditures are positive.

Most mean changes are relatively modest (less than plus or minus 2%) but three expenditure changes are relatively large:

administration (30.40%), pupil transportation (8.44%), and plant operation and maintenance (4.72%).

The mean ratio of SFPF grants to total revenue, for all jurisdictions, is 0.80.

Table 5.1

Mean Annual Percentage Changes in Selected Variables
(And Mean Ratio of SFPF/Total Revenue)
For All Jurisdictions, 1970-1974

Variable	Mean Annual % Change	Standard Deviation
NON-DOLLAR:		
Enrolment	-0.21	10.26
Classrooms	-0.64	7.92
Teachers	1.61	8.10
REAL REVENUES:		
SFPF Grants	-1.89	7.41
Total Revenue	-0.06	9.34
(Mean Ratio of SFPF to Total Revenue: 0.80)		
REAL EXPENDITURES:		
Administration	30.40	132.91(a)
Instruction	1.54	31.23
Instructional Aids	-1.26	24.81
Plant Operation	4.72	66.56
Pupil Transportation	8.44	96.44(b)
Total Expenditure	-0.05	9.28

NOTE: (a) and (b) are high as a result of large percentage changes for some small jurisdictions (e.g., acquisition of a superintendent).

The mean for annual enrolment change for all jurisdictions is -0.21% and the mean for total expenditure change is -0.05%. By division (-0.05/-0.21) we can compute that a mean -1.0% change in enrolment would be accompanied by a mean -0.24% adjustment in expenditures, as against a maximum theoretical adjustment in expenditures of -0.80% (from the mean provincial SFPF Grant/Total Revenue ratio of 0.80 for Alberta for 1970-1974 inclusive). The rationale for the use of the theoretical maximum adjustment in expenditures was given in Chapter 4.

If the observed mean adjustment in expenditures were -0.24% and the theoretical full adjustment were -0.80%, then the ratio of actual to full would be (-0.24%/-0.80%) or 0.30.

The fixity coefficient for all jurisdictions, then, based on the means for both increasing and decreasing enrolment jurisdictions would be (1-0.30) or 0.70. In other words, provincial special purpose funding in the order of 70% of the SFPF Grant/Jurisdiction Pupil for each pupil lost would be indicated if school boards were to be compensated for enrolment-generated revenue losses.

Discussion of Initial Exploratory Findings. The above approach may be misleading in relation to the problem of this study in that it uses all jurisdictions, those experiencing increasing enrolment as well as those experiencing decreasing enrolment. It is included here to illustrate the procedures followed in arriving at a fixity coefficient by using means instead of regression coefficients as in the later Stages 2 and 3 analyses.

It is also worth noting in Table 5.1 that the largest annual percentage change shown is associated with administration expenditures: 30.40%. Although conventional wisdom might support the notion that the costs of administration rise regardless of other factors, this figure appeared to be too far out of line when compared with the total expenditure mean change of -0.05%. The figure is inflated by the existence in the data set of some small jurisdictions which did not have a superintendent of schools in the first years of the period under study. Thus, a sudden large percentage increase in one year artificially inflates the overall mean change figure for the item. This is an important point. The Transportation and Plant Operation figures suffered from the same type of effect. These effects were included in Table 5.1 to emphasize the nature of the data being examined (annual percentage changes).

Further Exploratory Findings. Instead of looking at all of the jurisdictions, a more meaningful analysis is one which focuses on decreasing enrolment jurisdictions only, the chief target for this present study. Figure 5.2 provides the means and standard deviations

Table 5.2

Mean Annual Percentage Changes in Selected Variables
For Declining-Enrolment Jurisdictions, 1970 - 1974

Variable	Mean Annual Change (%)	Standard Deviation
NON-DOLLAR:		
Enrolment	-3.93	3.70
Classrooms	-2.36	5.46
Teachers	-0.84	6.46
REAL REVENUES:		
SFPF Grant	-2.48	9.18
Total Revenue	-2.41	9.62
REAL EXPENDITURES:		
Administration	29.30	162.49(a)
Instruction	-1.60	10.00
Instructional Aids	-3.56	6.63
Plant Operation	2.49	66.36
Pupil Transportation	6.40	116.38(b)
Total Expenditure	-2.45	9.34

NOTE: (a) and (b) are high as a result of large percentage changes for some small jurisdictions.

for the same variables as Table 5.1, but for the declining-enrolment jurisdictions only. The means for administration, transportation, and plant operation remain affected by the presence of some jurisdictions experiencing large annual increases.

The mean annual enrolment change for decreasing-enrolment jurisdictions only was -3.93%, the mean Total Revenue change was -2.41%, and the mean Total Expenditure change was -2.45%. By division (-2.45/3.93) we can compute that a mean drop in enrolment of 1.0% would be accompanied by a mean downward adjustment in expenditure of 0.62%.

When this is divided by the theoretical full downward adjustment of 0.80%, the fixity coefficient becomes 1 - (0.62/0.80), or 0.22. In other words, special purpose funding in the order of 22% of the SFPF Grant per pupil lost would be required to compensate school jurisdictions if such were undertaken in relation to the degree of non-adjustment of expenditure downward.

Discussion of Further Exploratory Findings. This fixity coefficient for declining enrolment jurisdictions is more meaningful than the 70% calculated for the sample of all jurisdictions above. However, the computation of fixity coefficients by using overall means produces possible biases which are discussed below. Grant et al. (1975:15) pointed out that the use of average real expenditure change would over-estimate the ability of the school jurisdiction to adjust expenditures if it were the case that prices increased faster than grants and would under-estimate the ability to adjust if grants expanded faster than prices. They illustrated this conclusion, as in Figure 5.1, and pointed out that a fixity coefficient computed on the basis of averages

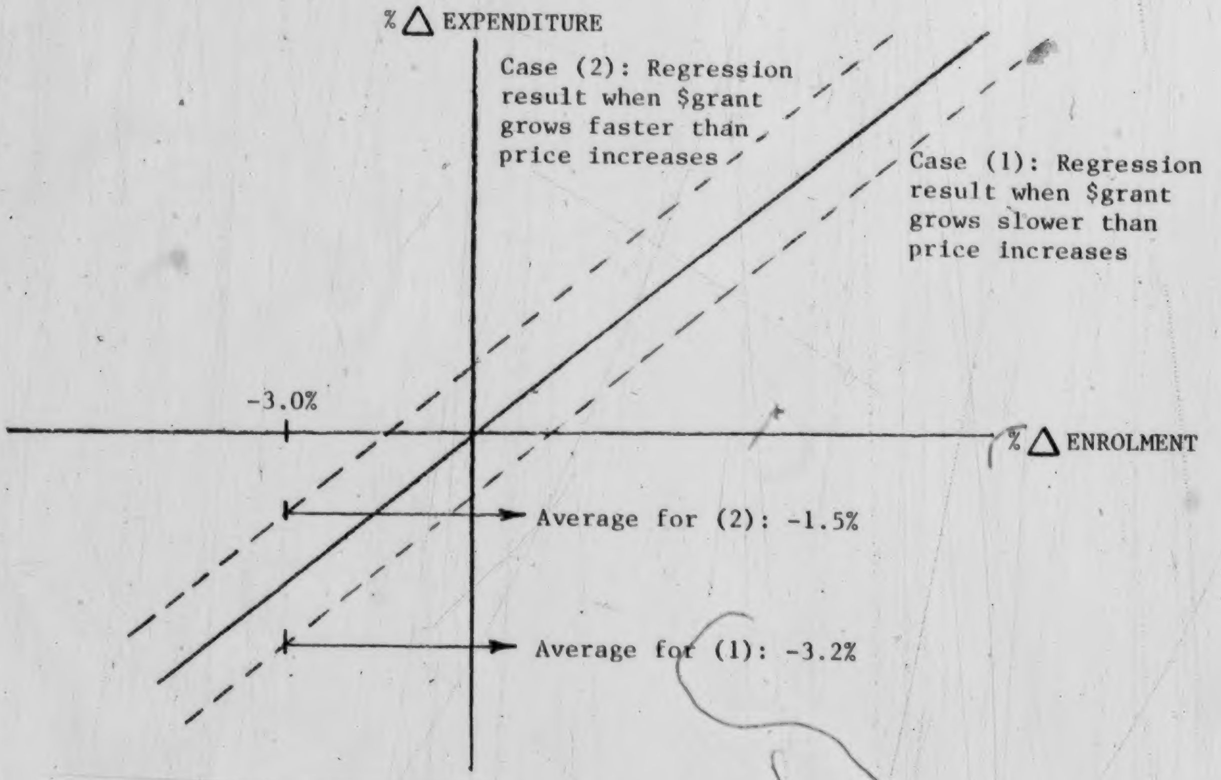

% △ EXPENDITURE
Case (2): Regression result when $grant grows faster than price increases
Case (1): Regression result when $grant grows slower than price increases
-3.0%
% △ ENROLMENT
Average for (2): -1.5%
Average for (1): -3.2%

Figure 5.1

Illustration of Possible Bias in Use of
Average Real Expenditure in Computing Fixity Coefficients
(Adapted from Grant et al., 1975)

would be smaller in case (1), where price increases are growing faster than grants, than in case (2), where grants are growing faster than price increases: 1 - (-3.2%/-3.0%) versus 1 - (-1.5%/-3.0%). In this present study, it was considered that there was a potential danger in using means rather than regression coefficients, and therefore the Stage 2 and 3 analyses were undertaken.

Stage 2 Findings: Regression Results Using All Jurisdictions

The Stage 1 findings in the above sections provided first-approximation fixity coefficients (based on enrolment and expenditure change means) of 0.70 and 0.22, respectively, for all jurisdictions and for declining-enrolment jurisdictions. In Stage 2, below, a comparable fixity coefficient was calculated based on regression coefficients. This was calculated after initial examination of the correlation matrices provided an overview of enrolment-revenue-expenditure relationships.

Stage 2 Exploratory Findings. Table 5.3 provides correlation coefficients for selected variables, for all jurisdictions for the period 1970 to 1974 inclusive, based on annual percentage changes in the variables. The highest correlation (R = 0.69) was predictable, between annual percentage change in SFPF revenue and annual percentage change in total revenue. This finding gives increased confidence to the use in this present study, of changes in the SFPF Grants as a proxy measure for changes in total provincial revenue.

Correlation coefficients of note are those between enrolment change and teacher complement change (R = 0.52) and between enrolment

Table 5.3

Correlation Coefficients for Selected Annual Change Variables, All Jurisdictions, 1970-1974

Change in Variable	Change in Enrolment (R)	Change in Total Revenue (R)	Change in Total Expenditure (R)
NON-DOLLAR:			
Enrolment	1.00	0.03	0.22
Classrooms	-0.06	0.02	0.30
Teachers	0.52	0.03	0.40
REAL REVENUES:			
SFPF Grants	0.04	0.69	0.08
Total Revenue	0.03	1.00	0.08
REAL EXPENDITURES:			
Administration	0.03	-0.02	-0.39
Instruction	0.08	0.01	0.23
Instructional Aids	0.08	-0.01	0.22
Plant Operation	0.02	-0.04	-0.22
Pupil Transportation	0.03	0.02	0.07
Total Expenditure	0.22	0.08	1.00

and total expenditure change (R = 0.22). These were statistically significant ($p < 0.001$ in each case).

A correlation matrix for a reduced sample of 104 jurisdictions is provided in Appendix C. Most "R's" are much higher.

The regression results based on all jurisdictions indicated that the amount of the variance in change in the number of teachers accounted for by change in enrolment was 28.0% ($R^2 = 0.28$) while the variance in total expenditure change accounted for by enrolment change was 5.0% ($R^2 = 0.05$). The regression coefficient (estimated slope coefficient) of total expenditure change (dependent variable) and enrolment change (independent variable) was 0.21.

The regression coefficient was substituted for the expression in parentheses in the equation previously derived in Chapter 3:

$$\%\triangle E = (a_1 + a_2 b_1)\ \%\triangle P$$

This produced a calculated 0.21% of total expenditure change on the left side of the equation (0.21 X 0.01, based on a 1.0% change in enrolment on the right side of the equation). The theoretical maximum expenditure change is 0.80% as before. The fixity coefficient is calculated by subtracting from unity the quotient of the observed expenditure change over the theoretical maximum (0.21%/0.80%). The resultant fixity coefficient is 0.74.

Discussion of Stage 2 Exploratory Findings. The fixity coefficient (0.74) based on the regression coefficient, means that special purpose funding in the amount of 74% of the SFPF Grant per pupil lost is indicated to make up for lack of full expenditure adjustment on the part of the school jurisdiction. This compares with the 70% figure calculated previously for all jurisdictions by the means-method analysis and provides a second approximation of the amount required. Note that the fixity coefficient based on the regression coefficient was higher than that based on enrolment and expenditure change means, an indication that the means-method fixity coefficient may be biased downward for this total sample. The reasons for this were discussed above in Stage 1. However, neither of these total-sample coefficients are very meaningful if the intent is to focus on the declining-enrolment jurisdictions for this study. They were included here to illustrate the method of calculation and to point up the need for removing anomalies from the data sets. The one fixity coefficient in Stage 1 that was calculated for declining-enrolment jurisdictions was 0.22, much lower than those calculated for all jurisdictions (0.70 and 0.74). This declining-enrolment fixity coefficient of 0.22 was calculated by the means-method for comparison with the declining-enrolment fixity coefficients calculated in Stage 3 by the regression coefficient method.

Anomaly and error checks also were carried out during this Stage 2 analysis. This resulted in deletion of 29 school jurisdictions from the total sample, on the basis of various criteria such as: high proportion of federal funding, abnormally high equalized assessment per pupil, and abnormally high or no transportation expenditures. Some of the deleted jurisdictions, such as Northland School Division No. 61, qualified for deletion under more than one of these criteria. The deletions reduced the total sample of 137 school jurisdictions to 108. The purpose of these deletions was to remove from the sample those jurisdictions whose financial abnormalities would make them non-comparable with other jurisdictions with respect to the usual enrolment-revenue-expenditure relationships. For example, a larger proportion of federal funding distorts the usual provincial-local revenue share relationships. An abnormally wealthy district tends to ignore shortfalls in provincial revenues and simply makes up the losses from local revenue without considering appropriate expenditure reductions. Abnormally high or missing expenditure categories (e.g., pupil transportation) distort the enrolment-total expenditure relationship. Many of the jurisdictions deleted were stable or increasing-enrolment jurisdictions so that the sample of declining-enrolment jurisdiction required in Stage 3 was not substantially reduced.

Stage 2 Regressions Using Jurisdiction Size Sub-Populations. The reduced sample of school jurisdictions (108) was divided into different size groups based on pupil enrolment. Five size sub-populations were selected:

1. School jurisdictions with up to 500 pupils
2. School jurisdictions with 501 to 1500 pupils
3. School jurisdictions with 1501 to 3000 pupils
4. School jurisdictions with 3001 to 4500 pupils
5. School jurisdictions with more than 4500 pupils

Computerized scatter plots of annual change in expenditure versus annual change in enrolment were developed. These appear in Figures 5.2, 5.3, 5.4, 5.5 and 5.6, one for each of the five size sub-populations of school jurisdictions, both increasing and declining-enrolment jurisdictions. The plots are somewhat diverse but in general illustrate a positive relationship between enrolment change and expenditure change. An overall scatter plot appears in Appendix D.

Table 5.4 provides simple regression results, using the size sub-populations above, of the annual change in total expenditure (dependent variable) versus the annual change in enrolment (independent variable). The results show a relatively high correlation between enrolment change and expenditure change for all size sub-populations of school jurisdictions ($R = 0.43$ for 0-500 pupils, with an upward trend to 0.78 for the largest jurisdictions). Correlations are statistically significant ($p < 0.001$).

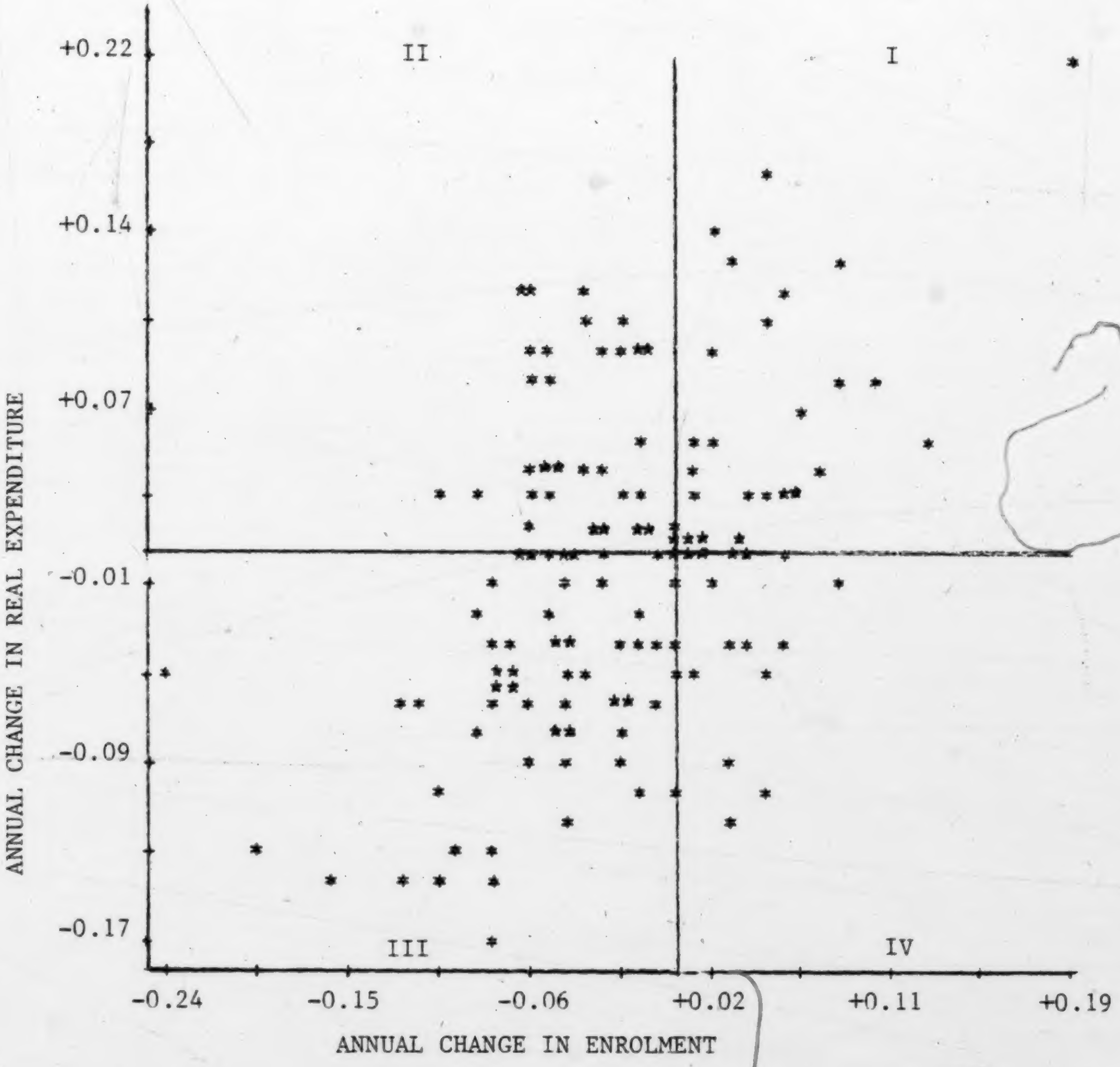


Figure 5.2

Scatter Plot of Change in Expenditure vs Change in Enrolment, Where Jurisdictions Have Up to 500 Pupils (128 Cases/32 Jurisdictions)

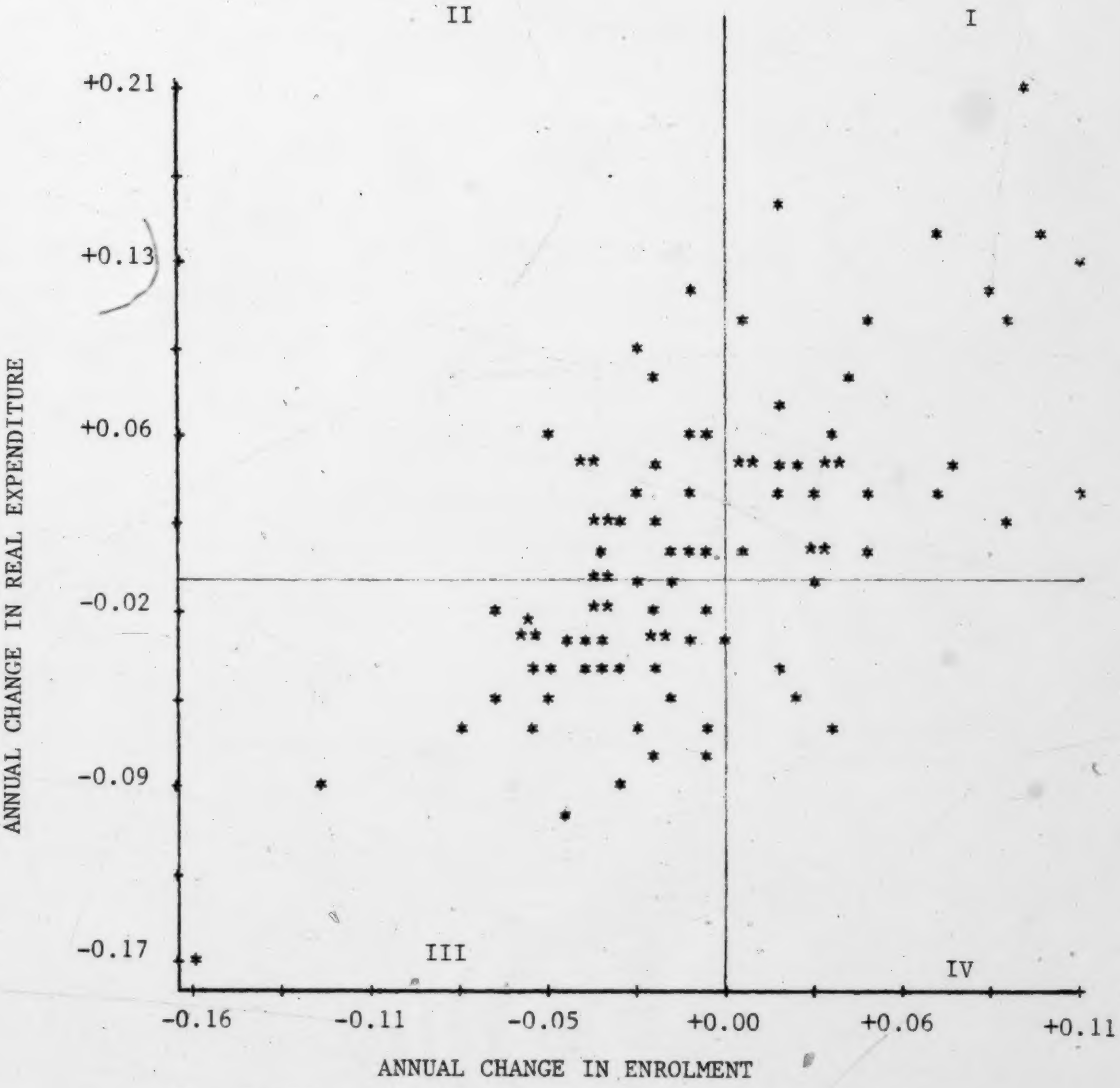


Figure 5.3

Scatter Plot of Change in Expenditure vs Change in Enrolment,
Where Jurisdictions have 501 to 1500 Pupils
(92 Cases/23 Jurisdictions)

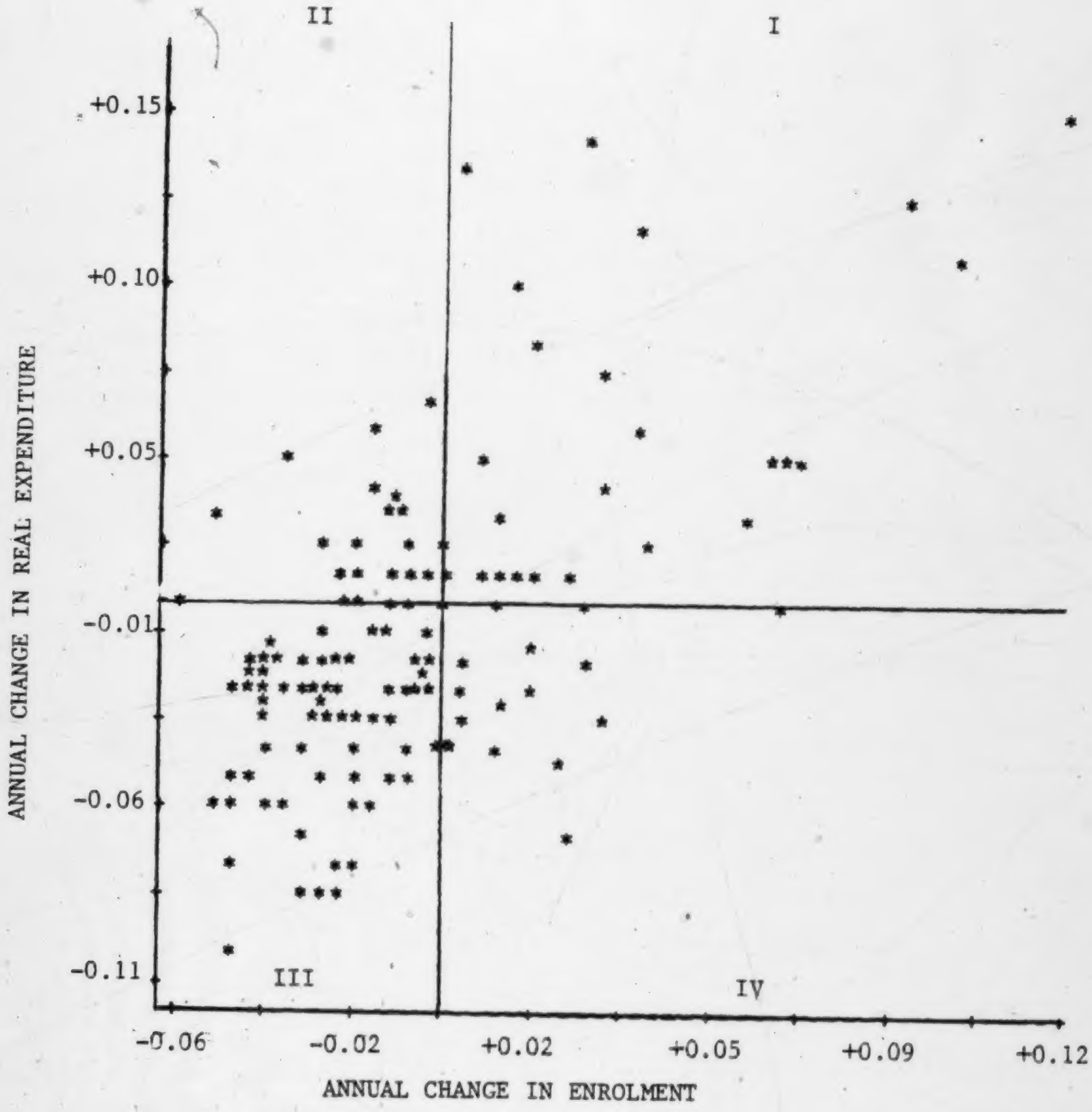


Figure 5.4

Scatter Plot of Change in Expenditure vs Change in Enrolment, Where Jurisdictions have 1501 to 3000 Pupils (124 Cases/31 Jurisdictions)

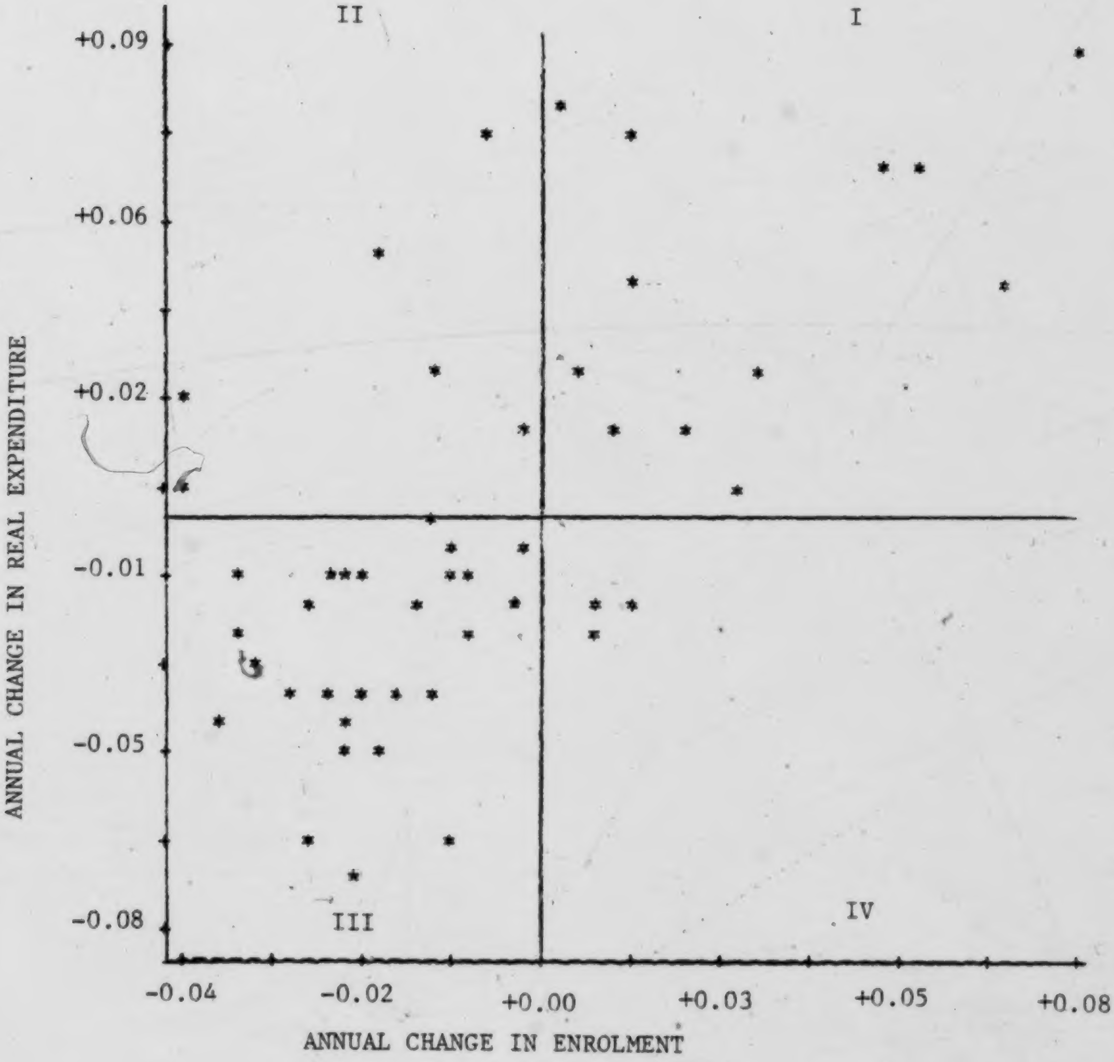


Figure 5.5

Scatter Plot of Change in Expenditure vs Change in Enrolment, Where Jurisdictions have 3001 to 4500 Pupils (48 Cases/12 Jurisdictions)

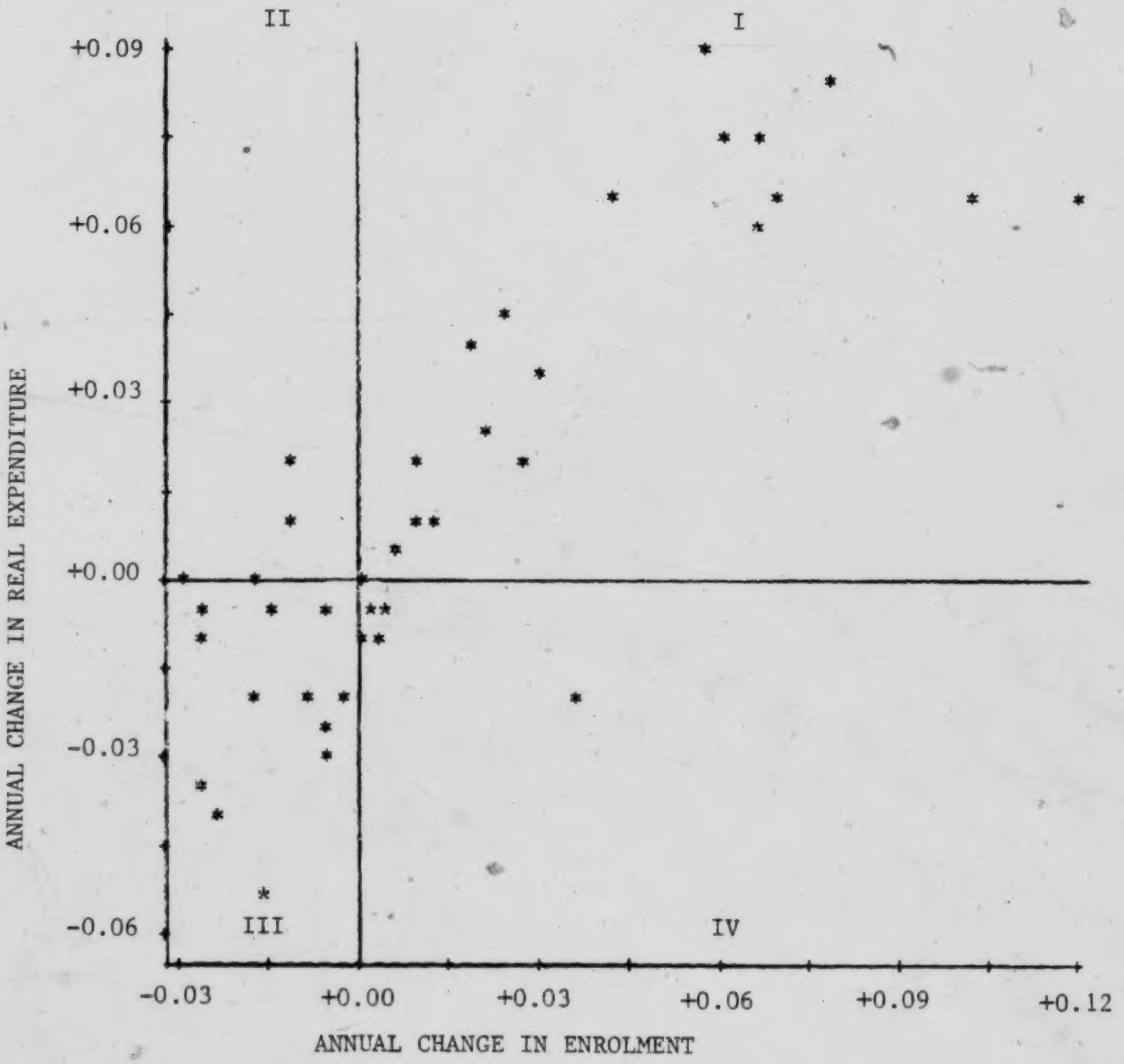


Figure 5.6

Scatter Plot of Change in Expenditure vs Change in Enrolment, Where Jurisdictions have More than 4500 Pupils (40 Cases/10 Jurisdictions)

Table 5.4

Annual Change in Enrolment (Independent Variable)
Versus Annual Change in Total Expenditure (Dependent Variable):
Regression Results by Jurisdiction Size, for Both Increasing
and Declining-Enrolment Jurisdictions

Jurisdiction Size (pupils)	Cases/ Jurisdictions	R	R^2	p	B(slope)	Standard error of B
0-500	128/32	0.43	0.18	0.00	0.51	0.10
501-1500	92/23	0.61	0.37	0.00	0.81	0.11
1501-3000	134/31	0.55	0.30	0.00	0.81	0.12
3001-4500	48/12	0.64	0.41	0.00	0.96	0.17
4501 and up	40/10	0.78	0.61	0.00	0.77	0.09
Overall	432/108	0.52	0.27	0.00	0.65	0.05

The amount of the variance in change in total expenditure accounted for by change in enrolment is 52% for "Overall" ($R^2 = 0.52$). In the smallest jurisdictions (0-500 pupils) the variance accounted for is the lowest ($R^2 = 0.18$) and in the largest jurisdictions (more than 4500 pupils) the variance accounted for is the highest ($R^2 = 0.61$).

Estimated Slope Coefficients. In general, the estimated slope coefficients in Table 5.4 indicate that the lowest slope coefficient ($B = 0.51$) is associated with the smallest jurisdictions (0-500 pupils) and the highest slope coefficient ($B = 0.96$) is associated with the next-to-the-largest school jurisdictions (3001-4500). The largest jurisdictions have an estimated slope coefficient (B = 0.77) located between that of the smallest jurisdictions (B = 0.51) and that of the medium-sized jurisdictions (B = 0.81).

The standard error of B is relatively low (0.05 overall), ranging from a low (0.09) for the largest school jurisditions to a high (0.17) for the second largest.

Discussion of Slope Coefficients. Given the relatively low standard errors for B (slope), some confidence can be placed in the differences in slope revealed by splitting the sample of school jurisdictions into sub-samples by size. In general, it can be said that the smallest jurisdictions (0-500 pupils) have the least ability (B = 0.51) to adjust total expenditures to match enrolment changes. As school jurisdiction size increases (501-3000 to 3001-4500 pupils) so does ability to adjust expenditures to match enrolment changes (B = 0.81 to 0.96), except for the largest jurisdiction. The latter (more than 4500 pupils) adjust more poorly (B = 0.77) than the middle-sized jurisdictions (B = 0.81) and somewhat better than the smallest jurisdictions (B = 0.51).

Fixity Coefficients

Table 5.5 provides the same slope coefficients by jurisdiction size category as does Table 5.4 and in addition provides calculated fixity coefficients based on the slope coefficients. The third column in Table 5.5 (Fixity Coefficient #1) provides figures that were calculated using the same theoretical maximum expenditure adjustment discussed previously in the Stage 1 analysis (0.80%, given a 1.0% change in enrolment). On this basis, the smallest jurisdictions have a fixity coefficient of 0.36 and the largest jurisdictions have a fixity coefficient of 0.04, while the overall is 0.19. The remainder have negative fixity coefficients. The fixity coefficients in columns four and five of Table 5.5 (Fixity Coefficient #2 and Fixity Coefficient #3) are higher than those for column three (Fixity Coefficient #1) because the theoretical maximum expenditure adjustment has been raised for reasons discussed below in the immediate next section.

Table 5.5

Annual Change in Enrolment (Independent Variable) Versus Annual Change in Total Expenditure (Dependent Variable): Slopes and Fixity Coefficients by Jurisdiction Size, for Both Increasing and Declining-Enrolment Jurisdictions

Jurisdiction Size (Pupils)	B(Slope)	Fixity Coeff. #1 1 - (B/0.80)	Fixity Coeff. #2 1 - (B/0.90)	Fixity Coeff. #3 1 - B
0- 500	0.51	0.36	0.43	0.49
501-1500	0.81	-0.01	0.10	0.19
1501-3000	0.81	-0.01	0.10	0.19
3001-4500	0.96	-0.20	-0.07	0.04
4501 and up	0.77	0.04	0.14	0.23
Overall	0.65	0.19	0.28	0.35

Discussion of Fixity Coefficients

Following the methodology laid out in the Stage 1 analysis, the overall fixity coefficient for all of the jurisdictions (0.19 for Fixity Coefficient #1) signifies that if the provincial government were to compensate local school jurisdictions for declining-enrolment revenue losses, the amount would be 19% of the SFPF grant for each pupil lost. This compares with the 74% computed previously, using regression results for all jurisdictions, including those with abnormal financial characteristics. The difference is substantial and indicates the effects of the unusual financial characteristics (e.g., high transportation costs) of the jurisdictions deleted from the sample.

Given the confidence which can be placed in the slope coefficients, as noted in the section immediately previous to this one, it would appear that, given a 1.0% decline in enrolment, the limitation of the theoretical maximum expenditure adjustment to 0.8% is unwarranted. The fact that the slopes exceed the theoretical maximum can only be accounted for by reference to the local revenue of school jurisdictions, raised through the Supplementary Requisition levied on local property. In the Stage 1 analysis, local revenue was treated as not decreasing (based on the assumption that local property taxes would remain stable or increase but would not decrease). However, this assumption appears to be unwarranted for two reasons:

1. Nominal dollars have been deflated for purposes of this analysis and local taxes did decrease in real terms for many jurisdictions, particularly in 1973 and 1974.
2. During the period of this present study, the province initiated additional increases in SFPF and non-SFPF Grants

over and above normal "market" adjustments). This occurred for the SFPF for 1973-74 (property tax reduction) and for the non-SFPF grants for all years. The effect was to decrease local effort by amounts commensurate with these additional increases.

Hence, the maximum theoretical expenditure adjustment approaches unity for some years and is somewhere between the SFPF/Total Revenue ratio (0.80) and unity for other years. Table 5.5 provides three arbitrary theoretical maximum expenditure adjustment ceilings: 0.80, 0.90, and unity, to permit selections by centralized funding policy-makers. Since the calculated slope coefficients in this present study approach or exceed unity for some size categories, it would appear that unity would be the appropriate maximum.

SUMMARY OF EXPLORATORY FINDINGS

The following major points flowed from the Stage 1 and Stage 2 analyses in the foregoing "Exploratory Findings" section of Chapter 5:

1. The ratio of SFPF Grants to Total Revenue seemed a reasonable theoretical maximum expenditure adjustment, given a 1.0% enrolment change, provided that local Supplementary Requisition revenues did not decline.
2. In this present study, provincially-initiated increases in SFPF and non-SFPF grants plus real dollar decreases in local taxes for many jurisdictions meant that the maximum expenditure adjustment approached unity.
3. Twenty-nine jurisdictions were deleted from the total of

137 (leaving 108) because of financial abnormalities. These abnormalities distorted the enrolment-revenue-expenditure relationships being investigated in this present study. Deletion improved both the correlation and slope coefficients.

4. Fixity coefficients calculated by the means-method are less reliable than those calculated by the regression-method, since the means method permits biases of two kinds:
   (a) over-estimation or under-estimation of school jurisdiction ability to adjust expenditures where SFPF Grants do not grow at the same rate as prices, and
   (b) extreme annual percentage changes unduly influence the means.
5. Regression analyses using all school jurisdictions indicate a strong relationship (R = 0.52) between annual changes in enrolment and annual changes in expenditure. The amount of variance in change in expenditure accounted for by change in enrolment ranged from 18% for small jurisdictions (0-500 pupils) through to 61% for large jurisdictions (more than 4500 pupils).
6. Slope coefficients indicate a differential ability of school jurisdictions (based on size) to adjust expenditures in the face of enrolment change. The smallest jurisdictions (0-500) have a relatively low ability to adjust (B = 0.51), with the ability to adjust improving with size up to the next to the largest jurisdictions (3001-4500, where B = 0.96), at which

point the ability reduces again for the largest jurisdictions (more than 4500 pupils, where $B = 0.77$).

7. Fixity coefficients follow a pattern inversely related to slope coefficients. Treating the theoretical maximum expenditure adjustment as unity (Fixity Coefficient #3) the smallest jurisdictions (0-500 pupils) have the largest fixity coefficient (0.49) and the next to largest (3001-4500) have the lowest fixity coefficients (0.04), while the medium-sized jurisdictions (501-3000) have approximately the same fixity coefficient (0.19) as the largest school jurisdictions (more than 4500 pupils, where the fixity coefficient is 0.23).

8. If the provincial government were to provide special purpose funding which would compensate declining-enrolment jurisdiction on the basis of the above findings, such grants would be as follows:

Jurisdiction Size (Pupils)	Fixity Coefficient #3	% of SFPF Grant Per Pupil Lost
0-500	0.49	49%
501-1500	0.19	19%
1501-3000	0.19	19%
3001-4500	0.04	4%
4501 and up	0.23	23%

The above points relate to all jurisdictions, both expanding and declining. This present study is concerned particularly with declining-enrolment jurisdictions, the findings on which are presented in the next section.

SPECIFIC FINDINGS
RELATED TO THE SUB-PROBLEMS

Stage 3 Findings: Regression Results Using Declining-Enrolment Jurisdictions

In general, the exploratory findings in Stages 1 and 2 in the previous section related to all school jurisdictions. The findings of the Stage 3 analyses in this section are confined to declining-enrolment jurisdictions and are related specifically to the three original sub-problems stated in Chapter 1.

Findings Related to Sub-Problem One

Sub-problem 1 was stated as follows: To examine the extent to which school jurisdiction expenditures are reduced in the face of declining-enrolment revenue losses.

The findings for sub-problem one can be abstracted from the findings for Stage 2 of the analysis. Results on the extent to which school jurisdictions adjusted expenditures in the face of enrolment changes were obtained for a combined sample of both expanding and declining-enrolment jurisdictions. Hence, the slope coefficients applied to both types of jurisdictions and can be applied here specifically for declining-enrolment jurisdictions, the focus of sub-problem one. The "extent to which school jurisdiction expenditures are reduced," as called for in sub-problem one, can be documented in two ways:

1. Using the obtained regression slope coefficients to indicate the extent of the expenditure reduction.

2. Using fixity coefficients to indicate the shortfall between the computed extent of reduction and the theoretical maximum extent of reduction.

Given a 1.0% reduction in enrolment, the relevant slope coefficients from Table 5.4 are converted to percentages below (the higher the percentage, the greater the expenditure reduction):

Jurisdiction Size	Slope Coefficients Converted to %
0-500 pupils	0.51%
501-1500 pupils	0.81%
1501-3000 pupils	0.81%
3001-4500 pupils	0.96%
4501 pupils and up	0.77%
Overall	0.65%

The relevant associated fixity coefficients from Table 5.5 are reproduced below (the higher the fixity coefficient, the greater the shortfall from the theoretical maximum adjustment of unity):

Jurisdictions Size	Fixity #3
0-500 pupils	0.49
501-1500 pupils	0.19
1501-3000 pupils	0.19
3001-4500 pupils	0.04
4501 pupils and up	0.23
Overall	0.35

Discussion of Findings for Sub-Problem One. The conclusions derived from the above were as follows:

1. School jurisdictions experiencing declining-enrolment revenue losses do reduce expenditures but by varying amounts and rarely (if ever) do they reduce expenditures to the theoretical maximum possible.

2. In general, the expenditure reductions vary by the size of

the jurisdiction, the particular focus of sub-problem two below.

Findings Related to Sub-Problem Two

Sub-problem 2 was stated as follows: To examine whether smaller school jurisdictions with declining enrolments are less able to reduce expenditures in face of declining-enrolment revenue losses than are larger school jurisdictions.

Findings: Enrolment Change Less than Zero. Tables 5.6 to 5.10 provide regression results using groups of declining-enrolment jurisdictions of various sizes (0-500, 501-1000, 1001-2500, 2501-5000, and more than 5000 pupils), where annual change in enrolment is the independent predictor variable and annual change in the number of classrooms, the number of teachers, SFPF Grants, Total Revenue, Administration, Instruction, Instructional Aids, Plant Operation and Maintenance, Pupil Transportation, and Total Expenditure are the dependent criterion variables.

The statistically significant correlations ($p < 0.001$) are between change in enrolment and change in number of teachers, SFPF Grants, Total Revenue, and Total Expenditures but only for two of the smaller-sized groups (0-500 pupils and 1001-2500 pupils). The variables in the larger-sized groups (2501-5000 pupils and more than 5000 pupils) are not correlated. For the statistically significant variances, R^2 ranges from 0.17 (for 0-500 pupils) to 0.37 (for 1001-2500 pupils). The change in enrolment accounted for 19% of the variance in change in expenditure for the smallest jurisdictions (0-500) and for 23% in the medium-sized jurisdictions (1001-2500). The larger jurisdictions (more than 2500) did not produce statistically significant results.

Table 5.6

Regression Results Using Selected Dependent Variables,
Where Annual Change in Enrolment is the Independent Predictor Variable,
Annual Change in Enrolment is Less than 0, and
Jurisdiction Size is 0-500 Pupils
(64 Cases/16 Jurisdictions)*

Dependent Variable (Annual Change)	R	R^2	p	B(Slope)	Standard error of B
NON-DOLLAR:					
Classrooms	0.20	0.04	0.12	0.30	0.19
Teachers	0.41	0.17	0.00	1.04	0.29
REAL REVENUE:					
SFPF Grants	0.52	0.27	0.00	0.69	0.14
Total Revenue	0.48	0.23	0.00	0.78	0.18
REAL EXPENDITURE:					
Administration	0.11	0.01	0.38	0.98	1.10
Instruction	0.07	0.00	0.58	0.16	0.28
Instructional Aids	0.11	0.01	0.40	0.94	1.10
Plant Operation	0.24	0.06	0.06	1.07	0.55
Pupil Transportation	-0.01	0.00	0.93	-0.60	7.14
Total Expenditure	0.43	0.19	0.00	0.72	0.19

* NOTE: N = 64, the number of annual changes and the number used for the regression analysis; four annual changes were obtained for each of 16 jurisdictions. Similar procedures were followed for the following tables (Table 5.7 to 5.20).

Table 5.7

Regression Results Using Selected Dependent Variables,
Where Annual Change in Enrolment is the Independent Predictor Variable,
Annual Change in Enrolment is Less than 0, and
Jurisdiction Size is 501-1000 Pupils
(24 Cases/6 Jurisdictions)

Dependent Variable (Annual Change)	R	R^2	p	B(Slope)	Standard error of B
NON-DOLLAR:					
Classrooms	0.25	0.06	0.23	0.46	0.37
Teachers	0.57	0.33	0.00	0.80	0.24
REAL REVENUE:					
SFPF Grants	0.62	0.38	0.00	0.92	0.24
Total Revenue	0.19	0.04	0.36	0.19	0.33
REAL EXPENDITURE:					
Administration	0.21	0.04	0.32	3.18	3.13
Instruction	0.12	0.01	0.58	0.36	0.64
Instructional Aids	0.27	0.07	0.19	1.86	1.38
Plant Operation	0.28	0.08	0.18	1.07	0.77
Pupil Transportation	-0.10	0.01	0.64	-1.78	3.79
Total Expenditure	0.31	0.10	0.13	0.54	0.35

Table 5.8

Regression Results Using Selected Dependent Variables,
Where Annual Change in Enrolment is the Independent Predictor Variable,
Annual Change in Enrolment is Less than 0, and
Jurisdiction Size is 1001-2500 Pupils
(96 Cases/24 Jurisdictions)

Dependent Variable (Annual Change)	R	R^2	p	B(Slope)	Standard error of B
NON-DOLLAR:					
Classrooms	0.61	0.37	0.00	0.96	0.13
Teachers	0.48	0.23	0.00	0.79	0.15
REAL REVENUE:					
SFPF Grants	0.37	0.14	0.00	0.98	0.25
Total Revenue	0.54	0.29	0.00	0.85	0.14
REAL EXPENDITURE:					
Administration	0.23	0.05	0.03	3.27	1.45
Instruction	0.44	0.19	0.00	1.01	0.21
Instructional Aids	-0.02	0.00	0.85	-0.18	0.97
Plant Operation	0.15	0.02	0.14	0.82	0.56
Pupil Transportation	0.34	0.11	0.00	2.56	0.74
Total Expenditure	0.48	0.23	0.00	0.87	0.16

Table 5.9

Regression Results Using Selected Dependent Variables, Where Annual Change in Enrolment is the Independent Predictor Variable, Annual Change in Enrolment is Less than 0, and Jurisdiction Size is 2501-5000 Pupils (48 Cases/12 Jurisdictions)

Dependent Variable (Annual Change)	R	R^2	p	B(Slope)	Standard error of B
NON-DOLLAR:					
Classrooms	0.40	0.16	0.00	1.19	0.39
Teachers	-0.09	0.01	0.55	-0.23	0.37
REAL REVENUE:					
SFPF Grants	0.33	0.11	0.02	0.60	0.24
Total Revenue	0.04	0.00	0.80	0.76	0.30
REAL EXPENDITURE:					
Administration	-0.08	0.01	0.55	-1.92	3.21
Instruction	0.16	0.03	0.25	0.63	0.54
Instructional Aids	0.05	0.00	0.75	0.78	2.43
Plant Operation	0.14	0.02	0.32	1.84	1.83
Pupil Transportation	0.22	0.05	0.12	3.03	1.93
Total Expenditure	0.10	0.01	0.48	0.31	0.44

Table 5.10

Regression Results Using Selected Dependent Variables,
Where Annual Change in Enrolment is the Independent Predictor Variable,
Annual Change in Enrolment is Less than 0, and
Jurisdiction Size is Greater than 5000 Pupils
(16 Cases/4 Jurisdictions)

Dependent Variable (Annual Change)	R	R^2	P	B(Slope)	Standard error of B
NON-DOLLAR:					
Classrooms	0.02	0.00	0.94	0.18	2.40
Teachers	0.56	0.31	0.02	1.75	0.69
REAL REVENUE:					
SFPF Grants	0.04	0.00	0.85	0.56	0.41
Total Revenue	0.02	0.00	0.91	0.41	0.56
REAL EXPENDITURE:					
Administration	0.45	0.20	0.08	33.52	17.98
Instruction	0.13	0.02	0.64	0.73	1.51
Instructional Aids	-0.23	0.05	0.39	-3.32	3.76
Plant Operation	-0.15	0.02	0.59	-1.43	2.57
Pupil Transportation	0.09	0.01	0.75	1.26	3.83
Total Expenditure	0.02	0.00	0.95	0.35	0.60

Estimated slope coefficients for significant correlations for enrolment change and expenditure change were 0.72 for the smallest jurisdictions (0-500 pupils) and 0.87 for the medium-sized jurisdictions (1001-2500 pupils).

Discussion on Findings Where Enrolment Change Was Less than Zero. Two out of the three smaller-sized school jurisdiction categories show statistically significant correlations between enrolment change and expenditure change. However, the second-to-largest and largest jurisdictions (2501-5000 pupils and more than 5000 pupils, respectively) show correlations that are not statistically significant. As indicated below, this proved to be consistent even when small negative changes were eliminated from the analysis.

Findings: Enrolment Change Less than - 0.5%. Tables 5.11 to 5.15 provide regression results for the same variables as Tables 5.6 to 5.10, but includes only those declining- enrolment jurisdictions where enrolment change was less than -0.5%. It was hypothesized that deletion of cases close to zero might improve the correlations, but it did not.

Findings: Enrolment Change Less than -1.0%. Tables 5.16 to 5.20 provide regression results for the same variables as above but include only those declining-enrolment jurisdictions where enrolment change is less than -1.0%. It was hypothesized that deletion of additional small changes in enrolment might improve the correlations, but it did not.

Table 5.11

Regression Results Using Selected Dependent Variables,
Where Annual Change in Enrolment is the Independent Predictor Variable,
Annual Change in Enrolment is Less than -0.005, and
Jurisdiction Size is 0-500 Pupils
(64 Cases/16 Jurisdictions)

Dependent Variable (Annual Change)	R	R^2	p	B(Slope)	Standard error of B
NON-DOLLAR:					
Classrooms	0.19	0.04	0.13	0.29	0.19
Teachers	0.42	0.17	0.00	1.06	0.29
REAL REVENUE:					
SFPF Grants	0.52	0.27	0.00	0.69	0.14
Total Revenue	0.47	0.22	0.00	0.78	0.19
REAL EXPENDITURE:					
Administration	0.07	0.00	0.58	0.60	1.08
Instruction	0.07	0.00	0.58	0.16	0.29
Instructional Aids	0.11	0.01	0.36	1.04	1.13
Plant Operation	0.24	0.06	0.06	1.08	0.56
Pupil Transportation	-0.01	0.00	0.93	-0.63	7.29
Total Expenditure	0.43	0.19	0.00	0.72	0.19

Table 5.12

Regression Results Using Selected Dependent Variables,
Where Annual Change in Enrolment is the Independent Predictor Variable,
Annual Change in Enrolment is Less than -0.005, and
Jurisdiction Size is 501-1000 Pupils
(24 Cases/6 Jurisdictions)

Dependent Variable (Annual Change)	R	R^2	p	B(Slope)	Standard error of B
NON-DOLLAR:					
Classrooms	0.25	0.06	0.23	0.46	0.37
Teachers	0.57	0.33	0.00	0.80	0.24
REAL REVENUE:					
SFPF Grants	0.62	0.38	0.00	0.92	0.24
Total Revenue	0.19	0.04	0.36	0.32	0.33
REAL EXPENDITURE:					
Administration	0.21	0.04	0.32	3.18	3.13
Instruction	0.12	0.01	0.58	0.36	0.64
Instructional Aids	0.27	0.07	0.19	1.86	1.38
Plant Operation	0.28	0.08	0.18	1.07	0.77
Pupil Transportation	-0.10	0.01	0.64	-1.78	3.79
Total Expenditure	0.31	0.10	0.13	0.54	0.35

Table 5.13

Regression Results Using Selected Dependent Variables,
Where Annual Change in Enrolment is the Independent Predictor Variable,
Annual Change in Enrolment is Less than -0.005, and
Jurisdiction Size is 1001-2500 Pupils
(88 Cases/22 Jurisdictions)

Dependent Variable (Annual Change)	R	R^2	p	B(Slope)	Standard error of B
NON-DOLLAR:					
Classrooms	0.60	0.36	0.00	0.96	0.14
Teachers	0.48	0.23	0.00	0.82	0.16
REAL REVENUE:					
SFPF Grants	0.33	0.11	0.00	0.89	0.27
Total Revenue	0.53	0.28	0.00	0.83	0.14
REAL EXPENDITURE:					
Administration	0.22	0.05	0.04	3.18	1.53
Instruction	0.47	0.22	0.00	1.16	0.23
Instructional Aids	-0.03	0.00	0.81	-0.26	1.06
Plant Operation	0.16	0.03	0.13	0.91	0.60
Pupil Transportation	0.32	0.10	0.00	2.50	0.79
Total Expenditure	0.49	0.24	0.00	0.91	0.17

Table 5.14

Regression Results Using Selected Dependent Variables,
Where Annual Change in Enrolment is the Independent Predictor Variable,
Annual Change in Enrolment is Less than -0.005, and
Jurisdiction Size is 2501-5000 Pupils
(48 Cases/12 Jurisdictions)

Dependent Variable (Annual Change)	R	R^2	p	B(Slope)	Standard error of B
NON-DOLLAR:					
Classrooms	0.38	0.15	0.01	0.78	0.28
Teachers	-0.10	0.01	0.49	-0.29	0.42
REAL REVENUE:					
SFPF Grants	0.31	0.10	0.03	0.61	0.27
Total Revenue	0.01	0.00	0.94	0.26	0.34
REAL EXPENDITURE:					
Administration	-0.04	0.00	0.79	-0.95	3.63
Instruction	0.15	0.02	0.32	0.61	0.61
Instructional Aids	0.11	0.01	0.45	2.03	2.69
Plant Operation	0.16	0.02	0.29	2.21	2.05
Pupil Transportation	0.11	0.01	0.45	1.43	1.86
Total Expenditure	0.04	0.00	0.78	0.12	0.45

Table 5.15

Regression Results Using Selected Dependent Variables,
Where Annual Change in Enrolment is the Independent Predictor Variable,
Annual Change in Enrolment is Less than -0.005, and
Jurisdiction Size is Greater than 5000 Pupils
(12 Cases/3 Jurisdictions)

Dependent Variable (Annual Change)	R	R^2	p	B(Slope)	Standard error of B
NON-DOLLAR:					
Classrooms	-0.32	0.10	0.31	-4.23	3.95
Teachers	0.53	0.28	0.07	1.96	0.99
REAL REVENUE:					
SFPF Grants	0.03	0.00	0.91	0.54	0.71
Total Revenue	0.01	0.00	0.89	0.49	0.58
REAL EXPENDITURE:					
Administration	0.39	0.15	0.21	19.16	14.17
Instruction	0.53	0.28	0.08	4.36	2.24
Instructional Aids	0.02	0.00	0.95	0.45	6.84
Plant Operation	-0.24	0.06	0.44	-3.52	4.41
Pupil Transportation	0.08	0.01	0.81	1.63	6.51
Total Expenditure	0.20	0.04	0.53	0.69	1.06

Table 5.16

Regression Results Using Selected Dependent Variables, Where Annual Change in Enrolment is the Independent Predictor Variable, Annual Change in Enrolment is Less than -0.01, and Jurisdiction Size is 0-500 Pupils (64 Cases/16 Jurisdictions)

Dependent Variable (Annual Change)	R	R^2	p	B(Slope)	Standard error of B
NON-DOLLAR:					
Classrooms	0.18	0.03	0.15	0.28	0.19
Teachers	0.42	0.17	0.00	1.08	0.30
REAL REVENUE:					
SFPF Grants	0.53	0.28	0.00	0.71	0.15
Total Revenue	0.46	0.22	0.00	0.78	0.19
REAL EXPENDITURE:					
Administration	0.08	0.01	0.54	0.69	1.10
Instruction	0.08	0.01	0.52	0.19	0.29
Instructional Aids	0.12	0.01	0.34	1.10	1.15
Plant Operation	0.23	0.05	0.07	1.06	0.58
Pupil Transportation	-0.00	0.00	0.97	-0.97	7.42
Total Expenditure	0.45	0.20	0.00	0.76	0.19

Table 5.17

Regression Results Using Selected Dependent Variables,
Where Annual Change in Enrolment is the Independent Predictor Variable,
Annual Change in Enrolment is Less than -0.01, and
Jurisdiction Size is 501-1000 Pupils
(24 Cases/6 Jurisdictions)

Dependent Variable (Annual Change)	R	R^2	p	B(Slope)	Standard error of B
NON-DOLLAR:					
Classrooms	0.24	0.06	0.24	0.46	0.39
Teachers	0.60	0.36	0.00	0.86	0.24
REAL REVENUE:					
SFPF Grants	0.60	0.36	0.00	0.90	0.26
Total Revenue	0.16	0.02	0.47	0.26	0.35
REAL EXPENDITURE:					
Administration	0.23	0.05	0.28	3.63	3.28
Instruction	0.15	0.02	0.50	0.46	0.67
Instructional Aids	0.21	0.04	0.32	1.45	1.41
Plant Operation	0.19	0.04	0.37	0.66	0.73
Pupil Transportation	-0.14	0.02	0.52	-2.56	3.94
Total Expenditure	0.30	0.09	0.15	0.54	0.36

Table 5.18

Regression Results Using Selected Dependent Variables,
Where Annual Change in Enrolment is the Independent Predictor Variable,
Annual Change in Enrolment is Less than -0.01, and
Jurisdiction Size is 1001-2500 Pupils
(88 Cases/22 Jurisdictions)

Dependent Variable (Annual Change)	R	R^2	p	B(Slope)	Standard error of B
NON-DOLLAR:					
Classrooms	0.56	0.31	0.00	0.92	0.15
Teachers	0.43	0.19	0.00	0.70	0.17
REAL REVENUE:					
SFPF Grants	0.33	0.11	0.00	0.97	0.32
Total Revenue	0.53	0.28	0.00	0.88	0.16
REAL EXPENDITURE:					
Administration	0.19	0.04	0.09	2.92	1.71
Instruction	0.46	0.22	0.00	1.18	0.26
Instructional Aids	-0.04	0.00	0.75	-0.38	1.21
Plant Operation	0.15	0.02	0.18	0.78	0.58
Pupil Transportation	0.35	0.12	0.00	2.97	0.90
Total Expenditure	0.49	0.24	0.00	0.96	0.19

Table 5.19

Regression Results Using Selected Dependent Variables, Where Annual Change in Enrolment is the Independent Predictor Variable, Annual Change in Enrolment is Less than -0.01, and Jurisdiction Size is 2501-5000 Pupils (40 Cases/10 Jurisdictions)

Dependent Variable (Annual Change)	R	R^2	p	B(Slope)	Standard error of B
NON-DOLLAR:					
Classrooms	0.21	0.05	0.18	0.44	0.32
Teachers	-0.09	0.01	0.59	-0.29	0.54
REAL REVENUE:					
SFPF Grants	0.25	0.06	0.11	0.57	0.35
Total Revenue	0.01	0.00	0.94	0.33	0.42
REAL EXPENDITURE:					
Administration	-0.25	0.06	0.11	-5.74	3.54
Instruction	0.12	0.02	0.44	0.61	0.77
Instructional Aids	0.24	0.06	0.14	4.91	3.25
Plant Operation	-0.24	0.06	0.14	-2.62	1.73
Pupil Transportation	-0.05	0.00	0.76	-0.59	1.94
Total Expenditure	0.01	0.00	0.94	0.47	0.58

Table 5.20

Regression Results Using Selected Dependent Variables,
Where Annual Change in Enrolment is the Independent Predictor Variable,
Annual Change in Enrolment is Less than -0.01, and
Jurisdiction Size is Greater than 5000 Pupils
(12 Cases/3 Jurisdictions)

Dependent Variable (Annual Change)	R	R^2	p	B(Slope)	Standard error of B
NON-DOLLAR:					
Classrooms	-0.32	0.10	0.31	-4.23	3.95
Teachers	0.53	0.28	0.07	1.96	0.99
REAL REVENUE:					
SFPF Grants	0.02	0.00	0.76	0.59	0.68
Total Revenue	0.16	0.03	0.64	0.67	0.93
REAL EXPENDITURE:					
Administration	0.39	0.15	0.21	19.16	14.17
Instruction	0.53	0.28	0.08	4.36	2.24
Instructional Aids	0.02	0.00	0.95	0.45	6.84
Plant Operation	-0.24	0.06	0.44	-3.52	4.41
Pupil Transportation	0.08	0.01	0.81	1.63	6.51
Total Expenditure	0.20	0.04	0.53	0.69	1.06

Discussion of Size Sub-Samples. Because of the statistically non-significant results for the next-to-smallest size sub-sample (501-1000 pupils, where p = 0.15) and larger size sub-samples (p = 0.94 and 0.53) it was necessary to re-group the size sub-samples. New sub-samples were selected for jurisdictions with an annual change in enrolment of less than -0.5%, as follows:

1. School jurisdictions with 0-1500 pupils
2. School jurisdictions with 1501-3000 pupils
3. School jurisdictions with 3001-4500 pupils
4. School jurisdictions with more than 4500 pupils

Findings With New Size Sub-Samples. Table 5.21 provides regression results for selected variables using new size sub-samples of declining-enrolment jurisdictions where change in enrolment is less than -0.5%. Change in enrolment is the independent predictor variable of particular interest and change in expenditure is the dependent criterion variable of particular interest for sub-problems two.

The smallest jurisdictions (0-1500 pupils) have an enrolment-expenditure slope coefficient of 0.71 and the next to smallest jurisdictions (1501-3000 pupils) have an enrolment-expenditure slope coefficient of 0.81, showing a modest differential ability to adjust expenditures downward in the face of declining-enrolment revenue losses with the smallest exhibiting the greatest difficulty. Results for the medium-sized jurisdictions (3001-4500 pupils) and larger-sized jurisdictions (more than 4500 pupils) are not statistically significant (p = 0.83 and 0.63, respectively).

Table 5.21
Regression Results Using Selected Independent and Dependent Variables
Where Annual Change in Enrolment is Less than -0.005

Jurisdiction Size: Pupils (Cases/Jurisdictions)	Independent Variable (Annual Change in)	Dependent Variable (Annual Change in)	R	R^2	p	B(Slope)	Standard error of B
0-1500	Enrolment	Expenditure	0.41	0.17	0.00	0.71	0.14
	Enrolment	Instruction	0.15	0.02	0.09	0.36	0.21
(136/34)	Teachers	Instruction	0.34	0.11	0.00	0.35	0.08
	Teachers	Expenditure	0.36	0.13	0.00	0.27	0.06
	Enrolment	Teacher	0.39	0.15	0.00	0.91	0.18
1501-3000	Enrolment	Expenditure	0.32	0.10	0.00	0.81	0.27
	Enrolment	Instruction	0.46	0.21	0.00	1.56	0.33
(84/21)	Teachers	Instruction	0.24	0.06	0.03	0.32	0.15
	Enrolment	Expenditure	0.31	0.10	0.00	0.32	0.11
	Enrolment	Teachers	0.41	0.17	0.00	1.04	0.25
3001-4500	Enrolment	Expenditure	-0.04	0.00	0.83	-0.11	0.50
	Enrolment	Instruction	0.17	0.03	0.39	0.72	0.82
(28/7)	Teachers	Instruction	0.30	0.09	0.13	0.53	0.33
	Teachers	Expenditure	0.29	0.09	0.13	0.32	0.20
	Enrolment	Teachers	-0.06	0.00	0.75	-0.15	0.47
4501 and up	Enrolment	Expenditure	0.15	0.02	0.63	0.46	0.91
	Enrolment	Instruction	0.45	0.20	0.12	3.35	1.99
(12/3)	Teachers	Instruction	0.68	0.47	0.01	1.54	0.50
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Overall	-	-	-	-	-	-	-
	Enrolment	Instruction	0.17	0.03	0.01	0.39	0.14
	Teachers	Instruction	0.33	0.11	0.00	0.36	0.06
	Teachers	Expenditure	0.36	0.13	0.00	0.28	0.05
	Enrolment	Teachers	0.36	0.13	0.00	0.76	0.12

Because of the statistically non-significant correlations for larger school jurisdictions and in an effort to corroborate the expenditure reduction findings reproduced under sub-problem one, above (i.e., that the ability of a school jurisdiction to reduce its expenditures varies with jurisdiction size), mean ratios of expenditure change to enrolment change for declining-enrolment jurisdictions were calculated. Low mean ratios indicate low expenditure reductions. Table 5.22 illustrates the results. The mean ratios confirm the findings illustrated under sub-problem one, above, namely that:

1. The ability of school jurisdictions to reduce expenditures in the face of declining-enrolment revenue losses is related to size.

2. The larger the jurisdiction, the greater the ability to reduce expenditures, except for the largest size (more than 4500 pupils) where ability reduces to approximately that of the medium-sized jurisdictions (mean ratios for smallest to next-to-largest size range from 0.07 to 1.11, while the largest is 0.55).

Discussion of Findings for Sub-Problem Two. Sub-problem two has been addressed by checking regression results (slope coefficients) for declining-enrolment jurisdictions. Since the correlations for the larger jurisdictions were not statistically significant, reference was made to regression results (slope coefficients) for the combined sample of expanding and declining-enrolment jurisdictions. As well, corroborating mean ratios of expenditure reduction to enrolment change for declining-enrolment jurisdictions were computed. The combined findings allowed for a qualified conclusion that smaller jurisdictions

Table 5.22

Mean Ratio of Annual Change in Expenditures to Annual Change in Enrolment, Where Annual Change in Enrolment is Less than -0.01

Jurisdiction Sizes (Pupils)	Cases Jurisdictions	Mean Annual Change in Enrolment	Standard Deviation	Mean Ratio	Standard Deviation
0- 500	80/20	-0.06	0.04	0.07	1.96
501-1500	51/13	-0.04	0.03	0.29	1.68
1501-3000	74/18	-0.03	0.01	0.80	1.49
3001-4500	24/6	-0.02	0.01	1.11	1.66
4501 and up	12/3	-0.02	0.01	0.55	1.42
Overall	241/60	-0.04	0.03	0.47	1.74

are less able to adjust expenditures downward than larger jurisdictions, except for the largest size (more than 4500 pupils).

It was felt that this approach was superior to abandoning the analysis in the face of correlations that were not statistically significant. Without this approach, sub-problem two could not have been adequately addressed, as illustrated by the findings in the next section.

Fixity Coefficient for Declining-Enrolment Jurisdictions

Based on the regression results for declining-enrolment jurisdictions only, fixity coefficients were computed by treating the mean ratios of SFPF Grants to Total Revenue as the theoretical maximum expenditure reduction in the face of a 1.0% decline in enrolment. The mean ratios for declining-enrolment jurisdictions, for the years 1970 to 1974 and for all years, are given in Table 5.23. As can be seen from the table, the ratios decline as the years advance (from an overall ratio of 0.83 in 1970 to an overall 0.76 in 1974). As well, the ratios increase slightly with jurisdiction size, up to medium size, and then decline slightly to the largest size from an overall 0.80 for the smallest jurisdiction (0-500 pupils), up to 0.83 for 1501-3000 pupils, down to 0.82 for 3001-4500 pupils, and back down to 0.80 for the largest jurisdictions (more than 4500 pupils). However, compared with the standard error of the slope coefficients, these differences in mean ratios are relatively small. Hence, the overall mean ratio for all years (0.80) was used for the first calculation of fixity coefficients.

Table 5.23

Mean Ratio of SFPF Grants Revenue to Total Revenue
In Declining-Enrolment Jurisdictions
(Change in Enrolment Less than -0.005)

Jurisdiction Size (Pupils)	Jurisdictions	1970	1971	1972	1973	1974	All Years
0-1500	41	0.81	0.82	0.80	0.78	0.75	0.80
1501-3000	22	0.86	0.85	0.84	0.82	0.77	0.83
3001-4500	10	0.84	0.84	0.83	0.81	0.79	0.82
4501 and up	4	0.83	0.82	0.80	0.79	0.75	0.80
Overall	77	0.83	0.83	0.81	0.79	0.76	0.80

In addition to calculating fixity coefficients based on the theoretical maximum of 0.80, additional fixity coefficients were calculated using higher maximums, as discussed in the Stage 2 findings previously. Table 5.24 provides the results (for both range sets of sub-sample sizes of jurisdictions) showing three sets of fixity coefficients based on three separate theoretical maximum expenditure reductions (0.80, 0.90 and unity).

As can be seen from Table 5.24, meaningful fixity coefficients are available for the smaller-sized categories of jurisdictions only in each range set. Fixity coefficients for the smallest jurisdictions (0-500 pupils) range from 0.10 to 0.28, where the theoretical maximum expenditure reduction ranges from 0.80 to unity. The amount of change in fixity coefficients as jurisdiction size increases differs, dependent on which range set (jurisdiction size sub-groupings) is referenced, but the direction is the same. For both range set #1 and #2, the fixity coefficients decrease as jurisdiction size increases.

<ins>Discussion of Findings on Fixity Coefficients</ins>. The similarities in some slope coefficients and resultant fixity coefficients despite sub-sample size changes provide further clues to the relationship between declining enrolment and expenditure reduction. By referencing the combined-sample fixity coefficients computed in the Stage 2 analysis for larger jurisdictions, it is possible to present a reasonable approximation of the results that would have obtained had correlations for the larger declining-enrolment jurisdictions been statistically significant.

Final Findings on Fixity Coefficients

The results of combining the Stage 2 and Stage 3 coefficients are as follows:

Table 5.24

Annual Change in Enrolment (Independent Variable) Versus
Annual Change in Total Expenditure (Dependent Variable): Slope, Standard Error of the Slope
and Fixity Coefficients by Jurisdiction Size, For Two Sets of Jurisdiction Size Ranges,
Where Annual Change in Enrolment is less than -0.005.

Jurisdiction Size (Pupils)	B(Slope)	Standard Error of B	Fixity Coeff. #1 1-(B/0.80)	Fixity Coeff. #2 1-(B/0.90)	Coeff.#3 1-B
Range Set #1					
0-1500	0.71	0.14	0.11	0.21	0.29
1501-3000	0.81	0.27	-0.01	0.10	0.19
3001-4500	-0.11	0.50	n/a*	n/a	n/a
4501 and up	0.46	0.91	n/a	n/a	n/a
Range Set #2					
0- 500	0.72	0.19	0.10	0.20	0.28
501-1000	0.54	0.35	n/a	n/a	n/a
1001-2500	0.91	0.17	-0.14	-0.01	0.09
2501-5000	0.12	0.45	n/a	n/a	n/a
5001 and up	0.69	1.06	n/a	n/a	n/a

*NOTE: Fixity coefficients were not calculated where the standard error of B was inordinate.

Jurisdiction Size	Fixity Coefficient (Final)
0-1500 pupils	0.29 (from Stage 3)
1501-3000 pupils	0.19 (from Stage 3)
3001-4500 pupils	0.04 (from Stage 2)
4501 pupils and up	0.23 (from Stage 2)

Findings Related to Sub-Problem Three

Sub-problem three was stated in Chapter 1 as follows: To examine whether school jurisdictions of similar size are able to reduce expenditures proportional to the severity of declining-enrolment revenue losses.

Mean ratios of expenditure change to enrolment change were calculated for "severe" declining-enrolment jurisdictions (declines less that -3.0%) and "non-severe" jurisdictions (declines less than zero but not less than -1.0%). A multivariate one-way analysis of variance of Ratio and Total Enrolment by levels of severity produced the following results ($p < 0.001$):

	Severe (132 Cases/33 Jurisdictions)	Non-Severe (36 Cases/9 Jurisdictions)
Mean Ratio ($\Delta E/\Delta P$)	0.406	2.47
Mean Total Enrolment	1,016 pupils	2,531 pupils

Discussion of Findings for Sub-Problem Three. The significantly different mean ratio for the "severe" and "non-severe" groups of jurisdictions provides some evidence that severity of decline makes it more difficult to reduce expenditures, independent of size. However, the fact that mean total enrolment for the "severe" group is significantly smaller than for the "non-severe" group provides evidence that size is affecting the outcome as well. The fact that "severity" is defined in terms of annual percentage change in enrolment means that the most severe declines will tend to be associated with the smallest school jurisdictions, since it takes fewer pupils to produce a high percentage decline in a smaller jurisdiction than in a larger jurisdiction.

SUMMARY OF STAGE 3 FINDINGS

The major Stage 3 findings are as follows:

1. The overall 1970 to 1974 percentage of SFPF Grants to Total Revenue was 80%. Expressed as a ratio of (0.80) this figure was used as the denominator in the formula for fixity coefficient #1 (1 - B/S) where B = slope coefficient and S = SFPF ratio). Alternate fixity coefficients were calculated, using higher maximums for S.
2. In general, regression results were weak for declining enrolment jurisdictions. Obviously, there are many other factors influencing final expenditure decisions besides enrolment.
3. The correlations of annual change in expenditure with annual change in enrolment for smaller and medium-sized declining-enrolment jurisdictions were statistically significant ($p < 0.001$). The correlations of the same two variables for larger declining-enrolment jurisdictions were not statistically significant ($p = 0.48$ and 0.95).
4. Final fixity coefficients obtained from both the Stage 2 and Stage 3 analyses showed that declining-enrolment jurisdictions did not adjust expenditures downward to meet declining enrolment revenue losses.
5. In general, the findings support the notion that in the face of declining enrolments the smaller school jurisdictions (up to 1500

pupils) experience greatest difficulty in adjusting expenditures downward, while medium-sized school jurisdictions (1501-3000 and 3001-4500) experience progressively less difficulty in adjusting expenditures downward. The largest school jurisdictions (more than 4500 pupils) experience difficulty to about the same extent as the second category (1501-3000 pupils).

6. Since severity of decline (as measured by annual percentage change in enrolment) is associated with smaller jurisdictions by definition, it is difficult to separate the two variables of severity and size. There is some evidence to suggest that severity of decline causes greater difficulty in adjusting expenditure downward, independent of size, but the evidence is not conclusive.
7. Regression results (slope coefficients) differed but little when enrolment declines near zero were eliminated from the analysis.

CONCLUSIONS

The following overall conclusions seem warranted, based on the findings reported in Chapter 5 above:

1. The basic School Foundation Program Fund grants were found to be particularly responsive to enrolment declines and produced substantial revenue losses for declining-enrolment jurisdictions.
2. These revenue losses produced a situation of financial inequity for declining-enrolment jurisdictions when compared with stable enrolment or increasing-enrolment jurisdictions.
3. The inequity produced among declining-enrolment jurisdictions was not uniform, but was differentiated by jurisdiction size (as

measured by enrolment). The larger the jurisdiction, the greater the ability to adjust expenditures downward in the face of declining-enrolment revenue losses, except for the largest jurisdictions (those with over 4500 pupils).

4. Some confidence can be placed in the size differentiation findings for the smaller declining-enrolment jurisdictions (0-1500 pupils and 1501-3000 pupils) but less confidence can be placed in the findings for larger jurisdictions (3001-4500 pupils and more than 4500 pupils) because the latter findings were obtainable only by reference to the combined sample of increasing-enrolment and declining-enrolment jurisdictions. Reference to the declining-enrolment jurisdictions only among the larger jurisdictions was not possible because correlations were not statistically significant.
5. There were clear differences in results when the total sample of school jurisdictions was used in regression analyses compared with the reduced sample. The results from the former were inconclusive in demonstrating a relationship between enrolment change and expenditure change, while the results from the latter were stronger, since the financially "abnormal" school jurisdictions had been deleted. "Abnormal" jurisdictions were those providing a different package of services (e.g. those offering no high school education), or those with available additional funding sources (e.g., those with high equalized assessment per pupil, or those in receipt of substantial federal funds).
6. Although "conventional wisdom" would conclude that local taxes seldom (if ever) decrease, it was found that the local tax burden did decrease in 1973 and 1974 at provincial instigation.

This meant that the theorectical maximum possible expenditure adjustment (the SFPF/Total Revenue ratio of 0.80) had to be increased to correctly interpret the results of this study.

7. Although it was possible to conclude that jurisdiction size differentially affected the ability of boards to adjust expenditures downward to match declining-enrolment revenue losses, there was not sufficient evidence to conclude that severity of enrolment decline differentially affected the ability of boards to adjust expenditures downward.
8. School jurisdictions experiencing enrolment declines of less than 1.0% appeared to have as much difficulty adjusting expenditures downward as did those experiencing enrolment declines greater than 1.0%. Therefore, the elimination of the former jurisdictions from possible compensating assistance seems unwarranted.

In general, then, declining enrolments produced a situation of fiscal inequity with respect to revenues from the basic SFPF grants. This situation implied a need for provincial special purpose funding to compensate school jurisdictions differentially, by size, for declining-enrolment revenue losses. The implications of this for centralized funding policy are dealt with in Chapter 6.

CHAPTER 6

SUMMARY, IMPLICATIONS, AND SUGGESTIONS FOR FUTURE RESEARCH

INTRODUCTION

The final chapter contains a summary of the problem, conceptual framework, research design, findings and conclusions of this study. Implications for provincial government education finance policy and for education finance theory are also briefly outlined. Suggestions for future research are provided.

REVIEW OF THE PROBLEM, CONCEPTUAL FRAMEWORK AND RESEARCH DESIGN

The Problem

The problem for this study emerged in the early 1970's, when the elementary school enrolments dropped sharply as a consequence of reduced birthrates in Canada. Since a substantial protion of provincial funding for local school jurisdictions in the nation is paid out on a per pupil basis, and thus is tied to enrolment, the phenomenon of declining enrolments brought about immediate and substantial revenue losses for most school jurisdictions.

The possibility that such declining-enrolment revenue losses may have affected school jurisdictions differentially, particularly in respect of their size, prompted an examination of enrolment-revenue-expenditure relationships for this study. The purpose of such examination was to check for fiscal inequities between school jurisdictions and to recommend solutions in the direction of greater fiscal equity if such solutions were indicated.

Thus, the general problem for this study outlined in Chapter 1 was to examine the relationship between revenue and expenditures in those Alberta school jurisdictions experiencing declining enrolments. In fact, all school jurisdictions were initially examined, and subsequent detailed examination was given to those with declining enrolments.

The three sub-problems related to the above examination included documenting the extent to which school jurisdiction expenditures were reduced in the face of declining-enrolment revenue losses, determining whether the jurisdiction size variable (as measured by total pupil enrolment) affected the degree of expenditure reduction differentially, and studying expenditure reduction in relation to severity of enrolment decline.

Conceptual Framework

The funding paradigm provided in Figure 6.1 illustrates the conceptual framework for this study. As shown, the bulk of the school funding by the provinces is handled through the mechanism of a basic school foundation program fund, illustrated by the circle. The basic foundation grants go to all school jurisdictions in a province and are intended to provide a basic minimum education program for all pupils, regardless of geographic location or wealth of school jurisdiction.

In addition to the basic grants, the provinces also provide special purpose funding, illustrated by the spires attached to the

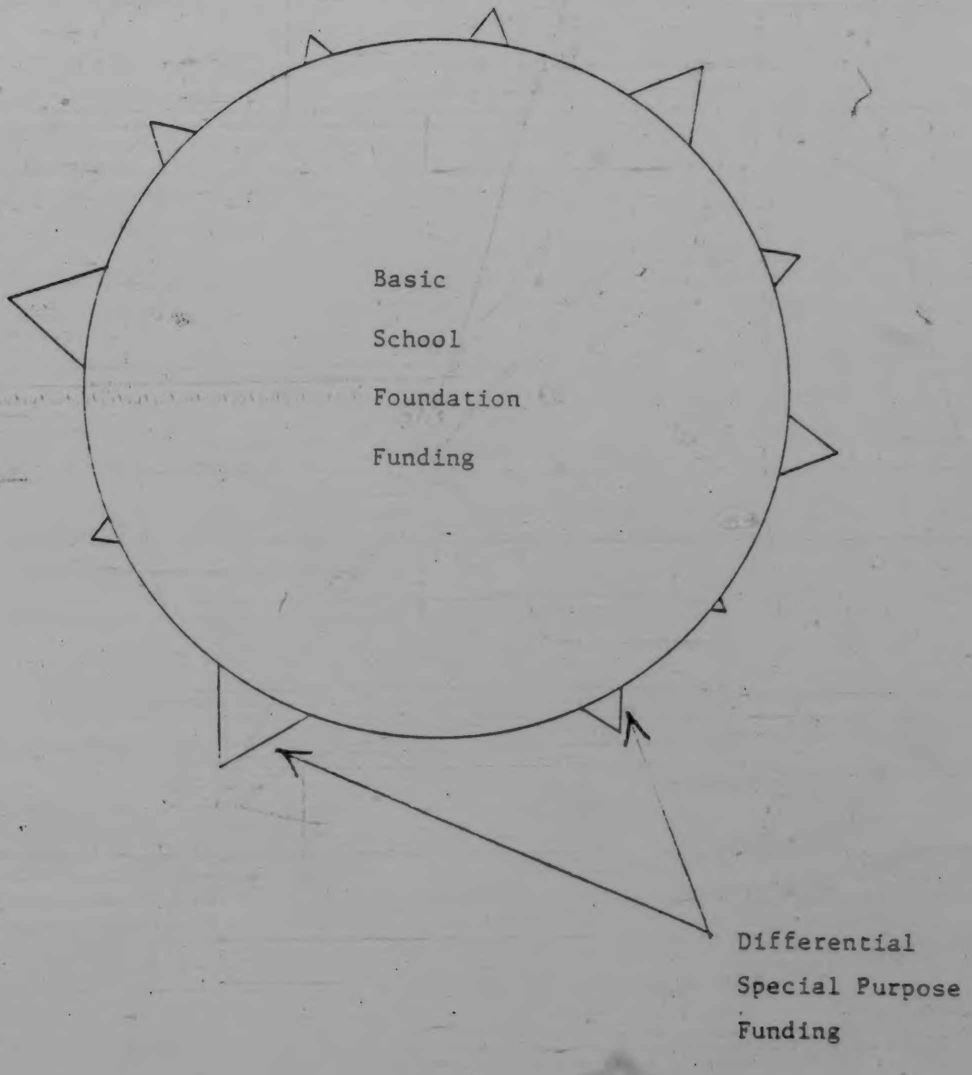

Basic
School
Foundation
Funding
Differential
Special Purpose
Funding

Figure 6.1

Conceptual Framework for Provincial Funding of Local School Boards: Basic and Special Purpose Funding circle. The purpose of such auxiliary grants is to meet special program or revenue needs of specific school jurisdictions. Thus, the special purpose grants are differential grants, the amount and number being variable from school jurisdiction to school jurisdiction across the province. These special purpose auxiliary grants are designed to address those areas of program need or fiscal inequity not adequately addressed by the basic foundation grants. Examples are special grants for the handicapped, small schools' grants and declining enrolment grants.

This study examined the relationship between annual decline in school jurisdiction enrolment and associated adjustments in total expenditures, and calculated fixity coefficients in order to develop implications for centralized special purpose funding.

Research Design

School jurisdiction enrolment-revenue-expenditure relationships were examined during a five-year period of declining enrolment (1970 to 1974). The purpose of such examination was to determine whether the declining enrolment phenomenon produced fiscal inequities (as measured by differential downward adjustment in expenditures) and if such inequities existed, to propose possible solutions via special purpose funding.

All of the 137 operating school jurisdictions in the provinces were selected for examination in this study. Revenue, expenditures, pupil enrolment and staff complement summary figures were extracted from the annual reports of the Alberta Department of Education for the years 1970 to 1974, inclusive. These years were selected because they included the years of strongest general enrolment decline and the most prominent years of elementary enrolment decline. As well, they were the years previous to the 1975 introduction of the provincial declining enrolment grant which would have confounded a study of the relationship between declining enrolment losses and expenditure reductions subsequent to 1974.

As delineated in Chapter 4, the research procedures essentially called for the following:

1. Extraction and standardization of accounting and non-accounting information.
2. Deflation of nominal dollar streams and calculation of annual percentage changes.
3. Deletion of financially "abnormal" jurisdictions.
4. Calculation of regression coefficients (slope coefficients) as a measure of school board ability to adjust expenditures downward in the face of declining-enrolment revenue losses.
5. Calculation of fixity coefficients to provide a possible measure of the amount of special purpose funding if that were required to compensate for the inability of school boards to reduce expenditures sufficiently to match declining-enrolment revenue losses.

SUMMARY OF FINDINGS AND CONCLUSIONS

The relationships between provincial funding revenues for local school jurisdictions and expenditures in those jurisdictions which experienced declining enrolment in the province of Alberta during the years 1970 to 1974, inclusive, are summarized below in general and in relation to the three sub-problems set out in Chapter 1.

In general, the basic school foundation program funding in Alberta was designed to provide for "average" practice in Alberta school jurisdictions. This "average" practice can be disrupted by exigencies, of which declining enrolment is one example. In this present study, declining enrolment was found to produce fiscal inequity in declining-enrolment jurisdictions since such jurisdictions were unable to adjust expenditures downward to match declining-enrolment revenue losses, as follows:

1. School jurisdictions could not adjust swiftly;
2. Jurisdictions adjusted differentially by size (as measured by total enrolment);
3. Some jurisdictions did not adjust at all, and some jurisdictions increased real expenditures in the face of declining-enrolment revenue losses; and
4. Jurisdictions with enrolment declines below 1.0% appeared to experience as much difficulty adjusting expenditures downward as did those with declines above 1.0%.

The findings related to each sub-problem are summarized below:

Findings Related to Sub-Problem One

Expenditures of school jurisdictions with declining enrolments did not move downward fully to match the provincial revenue losses brought on by declining enrolments. This meant that a situation of fiscal inequity was found for those school jurisdictions with declining enrolments, indicating a need for temporary compensating special purpose funding to provide for a restoration of financial equity between school jurisdictions. The general implications for provincial funding in this regard are outlined in the next section of this chapter, entitled "Implications for Centralized Funding Policy."

Findings Related to Sub-Problem Two

Smaller school jurisdictions were less able to adjust their expenditures downward than were larger school systems. It was found that in general, the larger the school jurisdiction, the greater the ability to adjust expenditure downward to meet declining-enrolment revenue losses, with the exception of the largest size jurisdictions (more than 4500 pupils) which experienced as much difficulty in adjusting downward as did the medium-sized jurisdictions (1501 to 3000 pupils). The findings for the smaller jurisdictions were conclusive, but less confidence can be placed in the findings for the larger jurisdictions. The specific implications of the difference are dealt with below in the next section entitled, "Implications for Centralized Funding Policy."

Findings Related to Sub-Problem Three

There was some indication that the severity of enrolment decline affected the capacity of school jurisdictions to reduce expenditures, but the evidence was inconclusive.

Summary

The above has summarized the main findings and conclusions of this study. The implications of these findings and conclusions for centralized provincial government funding policy are outlined below.

IMPLICATIONS FOR CENTRALIZED FUNDING POLICY

Fixity coefficients calculated for the purpose of developing implications for centralized funding policy are given below. Results indicate that the provincial government's 1978 policy, as outlined in Chapter 2 and Appendix E, differs in three ways:

1. The amounts of declining enrolment grants indicated below were more modest than those in the provincial policy, except for the largest school jurisdictions.
2. The reversal of ability to adjust by the largest jurisdictions (more than 4500 pupils) was not included in the provincial policy.
3. Declines below 1.0% were ineligible in the provincial policy.

The following provide an indication of possible provincial grants, based on the final fixity coefficients calculated in Chapter 5:

Jurisdiction Size	Fixity Coeff.	Provincial Grants
0-1500 pupils	0.29	29% of SFPF Grant/pupil lost
1501-3000 pupils	0.19	19% of SFPF Grant/pupil lost
3001-4500 pupils	0.04	4% of SFPF Grant/pupil lost
4501 pupil and up	0.23	23% of SFPF Grant/pupil lost

Public Policy Difficulties

Implementing the above suggested grant structure, however, would entail policy difficulties, as follows:

1. The severe truncation between size categories would prove difficult to defend in the public arena. A jurisdiction having 1500 pupils would receive, say, $290 per pupil lost

while his neighbor jurisdiction having 1501 pupils (not demonstrably different) would receive $190 per pupil lost. The difference in revenue would be substantial, with no apparent adequate justification.

2. The higher grants to the largest jurisdictions would be subject to severe criticism by smaller jurisdictions. The smaller jurisdictions could claim (with some justification) that whether the larger jurisdictions were observed to adjust their expenditures downward or not, the larger jurisdictions have potentially a far greater number of ways to reduce expenditures and a greater ability to pay than do smaller jurisdictions.
3. Critics could claim (again, with some justification) that the results of the research on which the grants were based were conclusive for the smaller jurisdictions but were weak for the larger jurisdictions.

Hence, from a public policy viewpoint, it would be prudent to use the horizontal mid-points (at 750 and 2250 pupils respectively) of the fixity coefficients for the smaller jurisdictions plus the vertical mid-point (at 4500 pupils) between the fixity coefficients for the larger jurisdictions to produce a "smoothed" curve based on final fixity coefficients, as illustrated in Appendix F. This would eliminate truncation and the seeming unfair advantage of the larger jurisdictions, while still providing for equitable grant levels for the larger jurisdictions. Appendix F also compares such an alternative declining enrolment grant with the 1978 provincial government declining enrolment grant and illustrates a simplified "straight-line" alternative as well.

IMPLICATIONS FOR EDUCATION FINANCE THEORY

The basic formula funding method of providing for grants-in-aid to local school jurisdictions first advanced by Cubberley in 1906, and later refined and brought into widespread practice by Strayer, Haig and Mort, has turned out to be the cornerstone of education finance in North America.

This basic formula funding idea, first conceived by Cubberley in terms of "teachers employed," was modified to "teacher unit" (Updegraff), and "weighted pupil" (Mort). Except for Morrison's full state funding proposal and Friedman's "family choice" idea (neither of which has gained wide acceptance), attention has been focused on attaining fiscal equity and uniformity of educational opportunity through basic foundation funding augmented by special purpose grants. These grants successively have been program-oriented, local-incentive oriented, local wealth-oriented and otherwise aimed at reducing inequities from a variety of sources.

The present study found a need for special purpose funding to offset inequities brought about by declining enrolment and the revenue losses that resulted from basic per pupil foundation funding arrangements. In general, it was found that all sizes of jurisdictions were fiscally unable to reduce expenditures to match declining-enrolment revenue losses. Smaller jurisdictions were generally less able to reduce expenditures in the face of the same percentage declining-enrolment revenue losses than were larger jurisdictions, except for the largest districts (more than 4500 pupils). It can be inferred that diseconomies-of-scale existed, especially in the smaller jurisdictions but possibly in the largest jurisdictions as well.

The present study found that special purpose grants in inverse proportion to jurisdiction size (except for the largest size) were indicated, and that this would address the fiscal inequity produced by declining enrolments. The findings fell into the main stream of thought in education finance in North America that basic and special purpose funding adequately meets the objectives of fiscal equalization for local school jurisdictions.

SUGGESTIONS FOR FUTURE RESEARCH

A number of problems were encountered during the course of this study, and these may provide a basis for refinements of methodology and further investigation of the relationship between revenue, expenditures and enrolment in future studies. There were four major problem areas:

1. The problem caused by use of price indices for deflation of expenditure data;
2. The problem of homogeneity of school jurisdiction characteristics;
3. The failure to control for changing pupil-teacher ratios from year to year over the course of the five-year period of this study; and
4. The data format limitations in the first four years of the five-year period of this study.

Each of these problem areas is discussed below.

Use of Price Indices

It was necessary to deflate the nominal dollar streams of expenditure data over the five years of this study in order to make changes in revenue and expenditures comparable across years. A resultant problem ensued. For example, if real expenditure in the second year of a two-year comparison is below real expenditure in the first year, this could be due either to a decrease in program quality or simply to the fact that price increases were in excess of adjustment in the SFPF grant level. Conversely, if SFPF grant amounts increased faster than price increases, the expenditure picture in the second year would be higher than a grant-matched-to-price-increase picture would indicate.

As well, there is the problem that the price indices are general ones for the entire province of Alberta, and were applied to specific jurisdiction situations all over the province in any given year.

Suggestions that might assist a future researcher would be:

1. The use of an indicator of quality change in school programming, such as that of change in pupil-teacher ratio as discussed below.

2. The use of more specific price indices, so that regional cost/expenditure differences could be more closely matched with associated price deflators. The ultimate ideal in this regard would be specific price indices for each of the expenditure categories for each of the school jurisdictions throughout Alberta. However, this is an extremely onerous undertaking, and likely the use of regionally specific indices would be sufficient to correct for biases in this study.

Lack of School Jurisdiction Homogeneity

This study examined the whole range of school jurisdictions in the province of Alberta. This presents a very diverse sample, all the way from heavily populated urban systems to very sparse rural jurisdictions, to jurisdictions with heavy involvement in federal funding, to extremely tiny school jurisdictions not offering high school services, to districts in extremely high cost areas, etc. Such diversity tends to produce weakness in the regression results, because the conditions surrounding the expenditure reduction response to declining enrolment vary so widely. Additionally, efforts to isolate sub-populations that are reasonably homogeneous produce sample sizes too small to submit to regresssion analysis.

One suggestion for future research might be to study a larger number of school district than are available within one province, such as, for example, a study of the three prairie provinces together.

The Pupil-Teacher Ratio Factor

One of the strongest factors affecting changes in expenditures in school jurisdictions is the number of children in each classroom, or more crudely, the pupil-teacher ratio (total number of pupils divided by the total number of certificated teachers on staff). In this study, no attempt was made to control for shifting pupil-teacher ratios across the five years of the study, and consequently, although an assumption in this study was that educational quality did not change, this assumption may not have held up, if pupil-teacher ratios can be construed as indicators of quality. There were definite changes, both in overall pupil-teacher ratios from year to year, and changes within specific school jurisdictions which caused the relationship between enrolment changes and total expenditures to be somewhat erratic.

A suggestion for a future study might be to control for pupil-teacher ratio by each school jurisdiction across the years of the study, so that the financial picture could be examined with that possible component of "quality" held constant. This would tend to produce results which would underestimate the need for additional funding, but would produce clearer evidence of the amount of funding needed assuming a possible "no-quality change" situation.

Data Format Limitation

The change in expenditure categories from the old format in use prior to 1973 to the new P.A.B. format phased in during 1973 and 1974 produced a post-1973 capability to compare expenditure changes by level with enrolment changes by level (elementary, junior high and senior high levels). Had the new format been in effect for the five-year period of this study, the regression results may have been more definitive, since the strongest enrolment declines occurred at the elementary level. Unfortunately, this study was limited to a comparison of the effects of total enrolment changes upon total expenditure changes.

A suggestion for a future study would be to conduct a post-1973 analysis, although this would necessitate controlling for the confounding factors of increasing special purpose grants, including the declining enrolment grant already in place.

CONCLUDING COMMENTS

The above policy implications and suggestions for future research are somewhat narrowly circumscribed. This is probably appropriate within the context of the delimited specific problem addressed in this study. However, in the broader context of the systems fiscal overview illustrated in Figure 1.1 in Chapter 1, it may be appropriate to offer the following concluding comments:

1. Temporary special purpose funding as proposed in this study may be only an incremental solution; it may ignore educational needs of pupils by focusing only on the observed ability of boards to adjust expenditures downward and not on program quality.

2. Perhaps the provincial government needs to consider seriously the effects, especially in smaller school jurisdictions, of its basic per pupil instructional grant in a period of declining enrolment. It may be that the education finance plans of the Alberta government need revision in the direction of differential program funding more closely related to school jurisdiction circumstantial cost difference and educational needs of pupils, regardless of the jurisdiction size.

3. Perhaps basic foundation and special purpose funding can continue to address the objective of fiscal equalization, while maintaining a degree of local autonomy, but the larger question may be: "Was Morrison (1930) right, after all? Would full state funding eliminate the need for complex formula funding with its endless refinements and allow for the possibility of funding related to program need, rather than arbitrarily defined unit needs?"

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APPENDIX A

Table A.1

List of Alberta School Jurisdictions Used in this Study by Type

JURISDICTION	NO.	TOTAL ENROLMENT (1974)
City Districts:		
1. Edmonton - Public	7	69,949
2. Calgary - Public	19	81,355
3. Lethbridge - Public	51	7,684
4. Medicine Hat - Public	76	5,222
5. Red Deer - Public	104	5,728
6. Wetaskiwin - Public	264	1,550
7. Camrose - Public	1315	1,693
8. Grande Prairie - Public	2357	3,290
9. Calgary - RCS	1	21,880
10. Edmonton - RCS	7	30,343
11. Lethbridge - RCS	9	2,244
12. Wetaskiwin - RCS	15	197
13. Red Deer - RCS	17	1,349
14. Medicine Hat - RCS	21	1,833
15. Drumheller - RCS	25	276
16. Grande Prairie - RCS	28	1,010
17. Camrose - RCS	60	485
Counties:		
18. Grande Prairie - County	1	2,822
19. Vulcan - County	2	1,611
20. Ponoka - County	3	3,461
21. Newell - County	4	1,563
22. Warner - County	5	1,859
23. Stettler - County	6	1,012
24. Thorhild - County	7	1,497
25. Forty Mile - County	8	1,238
26. Beaver - County	9	2,075
27. Wetaskiwin - County	10	2,222
28. Barrhead - County	11	2,364
29. Athabasca - County	12	2,369
30. Smoky Lake - County	13	1,199
31. Lacombe - County	14	3,514
32. Wheatland - County	16	1,916
33. Mountainview - County	17	4,140
34. Paintearth - County	18	1,192
35. St. Paul - County	19	1,711
36. Strathcona - County	20	10,649
37. Two Hills - County	21	1,441
38. Camrose - County	22	2,355
39. Red Deer - County	23	4,247
40. Vermilion River - County	24	2,272

Table A.1 (cont'd.)

JURISDICTION	NO.	TOTAL ENROLMENT (1974)
41. Leduc - County	25	5,296
42. Lac Ste Anne - County	28	3,578
43. Lethbridge - County	26	3,162
44. Minburn - County	27	2,063
45. Flagstaff - County	29	2,411
46. Lamont - County	30	1,785
47. Parkland - County	31	6,574
Divisions:		
48. Berry Creek - Div.	1	196
49. Cardston - Div.	2	2,866
50. Medicine Hat - Div.	4	767
51. Taber - Div.	6	2,792
52. Acadia - Div.	8	925
53. Sullivan Lake - Div. (Rangeland)	9	206
54. Peace River - Div.	10	3,005
55. Yellowhead - Div.	12	5,005
56. Rocky Mountain - Div.	15	2,881
57. Neutral Hills - Div.	16	669
58. Sturgeon - Div.	24	2,083
59. Willow Creek - Div.	28	3,025
60. Pincher Creek - Div.	29	1,583
61. Starland - Div.	30	635
62. Wainwright - Div.	32	1,900
63. Provost - Div.	33	1,004
64. Westlock - Div.	37	2,613
65. Foothills - Div.	38	3,524
66. Calgary - Div. (Rockview)	41	4,899
67. Bonnyville - Div.	46	2,893
68. Spirit River - Div.	47	1,833
69. High Prairie - Div.	48	3,651
70. Fairview - Div.	50	1,508
71. Lac La Biche - Div.	51	2,209
72. Fort Vermilion - Div.	52	2,229
73. East Smoky - Div.	54	1,825
74. Three Hills - Div.	60	1,959
75. Northland - Div.	61	2,379
76. Drumheller Valley - Div.	62	1,584
77. Crowsnest Pass - Div.	63	1,609
Town Districts:		
78. St. Albert - Public	3	2,306
79. Canmore - Public	168	462
80. Stettler - Public	1475	1,396
81. Brooks - Public	2092	1,517
82. St. Paul - Public	2228	1,046
83. Red Cliff - Public	2283	542

Table A.1 (cont'd.)

	JURISDICTION	NO.	TOTAL ENROLMENT (1974)
84.	Bonnyville - Public	2665	709
85.	Fort McMurray - Public	2833	1,771
86.	Hanna - Public (Rangeland Div 9)	2912	797
87.	Devon - Public	4972	648
88.	Swan Hills - Public	5109	426
89.	Grande Cache - Public	5258	910
90.	Thibault - Catholic Public	35	655
91.	Glenavon - Protestant Separate	5	460
92.	St. Albert - Protestant Separate	6	3,518
93.	St. Martin's - RCS	16	225
94.	Pincher Crk. St. Michael's - RCS	18	416
95.	Theresetta - RCS	23	175
96.	McLennan - RCS	30	213
97.	Wainwright - RCS	31	256
98.	Fort McMurray - RCS	32	983
99.	St. Thomas More - RCS	35	421
100.	Spirit River - RCS	36	73
101.	Rosary - RCS	37	214
102.	Peace River - RCS	43	558
103.	Killam - RCS	49	101
104.	Assumption - RCS	50	111
105.	Taber - RCS	54	556
106.	High Prairie - RCS	56	409
107.	Cold Lake - RCS	64	270
108.	Provost - RCS	65	276
109.	Grande Centre - RCS	67	177
110.	Beaver Lodge - RCS	68	126
111.	Coaldale - RCS	73	230
112.	Picture Butte - RCS	79	175
113.	Bow Island - RCS	82	221
114.	Valleyview - RCS	84	317
115.	Grimshaw - RCS	88	188
116.	Whitecourt - RCS	94	162
117.	Ponoka - RCS	95	234
118.	Vermilion - RCS	97	345
119.	Fort Saskatchewan - RCS	104	365
120.	Westlock - RCS	110	356
121.	Drayton Valley - RCS	111	360
	Rural Districts:		
122.	Banff - Public	102	605
123.	Exshaw - Public	1699	226
124.	Jasper - Public	3063	744
125.	Seebe - Public	4152	15
126.	Waterton Park - Public	4233	18
127.	Grovedale - Public	4910	79
128.	Fort Vermilion - RCS	26	131
129.	Salisbury - RCS (Sherwood Park)	105	1,839

Table A.1 (cont'd.)

JURISDICTION	NO.	TOTAL ENROLMENT (1974)
Village Districts:		
130. Stirling - Public	647	161
131. Legal - Public	1738	408
132. St. Rita's - RCS	27	87
133. Sexsmith - RCS	51	100
134. Nampa - RCS	96	76
Consolidated Districts:		
135. Barons - Consolidated	8	63
136. Lousana - Consolidated	38	44
137. Falher - Consolidated	69	496

Table A.2

Distribution of Alberta School Jurisdictions by Size

Jurisdiction Size (Number of Pupils)	Number of Jurisdictions
0 - 500	47
501 - 1500	26
1501 - 3000	40
3001 - 4500	12
More than 4500	12
Total	137

APPENDIX B

Table B.1

Basic Data for Alberta School Jurisdictions, 1970-1974

JURISDICTION NAME & NO.	CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE	← Revenue	Expenditure →	Non-dollar ↗	
ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	

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    EDMONTONPUBLIC7          101.00 39157.00 18067.00 17794.00 75018.00 2784.00 3794.00
     50347488.  1755630.  8809277. 62174256.
      3318710. 39774672.  2238673.  8019165.  7674423.   814379. 62328544.
    CALGARYPUBLIC19          102.00 41891.00 19096.00 16629.00 77616.00 2996.00 3655.00
     52053312.  1195216.  9844950. 64908864.
      1973134. 38712992.  3086682.  7957136.  9313424.   426000. 63521632.
    LETHBRIDGEPUB51          103.00  3830.00  1944.00  1830.00  7604.00  282.00  373.00
      4764645.    96091.   776110.  5784371.
        93476.  3935938.   251390.   589076.   416875.    52290.  5829339.
    MEDICINEHATPUB76         104.00  2487.00  1369.00  1610.00  5467.00  212.00  292.00
      3637087.   133965.   688454.  4687762.
        62340.  3015158.   237785.   613579.   492394.    13272.  4619564.
    REDDEERPUB104            105.000 2928.00  1411.00  1801.00  6140.00  274.00  314.00
      4161229.   105719.   462000.  4878763.
        64644.  3253443.   224473.   503642.   618425.     8682.  4745446.
    WETASKIWINPUB264         106.00   616.00   317.00 5 584.00  1517.00   61.00   83.00
      1035095.    37666.    94439.  1213197.
        27989.   841007.    44463.   140165.   133730.      858.  1222510.
    CAMROSEPUB1315           107.00   776.00   375.00   705.00  1856.00   67.00   95.00
      1323722.    39088.        0.  1471256.
        26262.   951856.    87634.   177804.   217741.     7794.  1487119.
    GRANDEPRAIRIEPUB2357     108.00  1418.00   654.00   855.00  2927.00  110.00  150.00
      1953961.    78157.   161728.  2309589.
        40409.  1360435.   140545.   325132.   252977.    24164.  2266417.
    CALGARYRCS1              122.00 11858.00  4788.00  3747.00 20393.00  727.00  956.00
     13369687.   228530.  1543770. 15429572.
       485354.  9256603.   685671.  1670443.  2202395.   314893. 15045672.
    EDMONTONRCS7             121.00 16963.00  7435.00  6511.00 30909.00 1157.00 1545.00
     20543952.   375376.  2416926. 23863120.
       613051. 14960507.   791796.  3065523.  3339739.   431133. 23864192.
    LETHBRIDGERCS9           123.00  1191.00   539.00   504.00  2234.00   84.00  109.00
      1356310.     9819.   192552.  1637747.
        57328.  1087280.    77602.   201524.   132740.    24692.  1657218.
    WETASKIWINRCS15          126.00   154.00    59.00     0.00   213.00    9.00   10.00
       113176.      306.     6636.   123237.
         4859.    88158.     4858.    11782.    14501.     2727.   127510.
    REDDEERRCS17             125.00   739.00   344.00   236.00  1319.00   51.00   59.00
       874006.     4524.    61905.   965127.
        29232.   560959.    43936.    85776.   163216.    20696.   919681.
    MEDICINEHATRCS21         124.00  1001.00   450.00   410.00  1860.00   70.00   89.00
      1207971.     5436.   139500.  1405461.
        41562.   879816.    52649.   147144.   194082.    26622.  1373249.
    DRUMHELLERRCS25          129.00   198.00    97.00     0.00   295.00   10.00   13.00
       158036.     1022.    33857.   199965.
         5605.   119559.    15419.    15989.    15189.     6324.   190298.
    GRANDEPRAIRIERCS28       128.00   527.00   193.00   123.00   844.00   33.00   40.00
       537033.     6126.    64239.   669620.
        22866.   360665.    24060.    68811.   122927.    22018.   629032.
    CAMROSERCS60             127.00   336.00   169.00     0.00   505.00   22.00   24.00
       264326.    10420.        0.   281645.
        13003.   179339.    15125.    20602.    19595.     2548.   269317.
    GRANDEPRAIRIECTY1        201.00  1515.00   810.00   525.00  2850.00  115.00  153.00
      2186276.    21174.   256557.  2555376.
        58571.  1264306.   133408.   272533.   273291.   482520.  2504549.
    VULCANCTY2               202.00   995.00   503.00   407.00  1905.00   84.00   98.00
      1374422.    11401.   200000.  1727190.
        46716.   867606.    68891.   198079.   139868.   237692.  1633083.
    PONOKACTY3               203.00  1929.00   978.00   909.00  3816.00  160.00  210.00
      2560396.    48904.   351253.  3258860.
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Table B.1 (Cont'd.)

1970

JURISDICTION NAME & NO.	CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE	← Revenue	Expenditure →	Non-dollar ↗	
ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	
53045.	1921919.	167437.	340518.	308789.	258787.	3144036.	
NEWELLCTY4	204.00	996.00	471.00	253.00	1720.00	77.00	97.00
1121836.	7331.	161039.	1361039.				
47966.	811729.	57056.	178610.	27043.	210420.	1367789.	
WARNERCTY5	205.00	1106.00	536.00	533.00	2175.00	88.00	116.00
1563683.	8072.	227234.	1861105.				
37659.	1073826.	77376.	183221.	139343.	212346.	1772852.	
STETTLERCTY6	200.00	759.00	426.00	41.00	1226.00	57.00	63.00
931374.	3913.	210071.	1175390.				
44041.	512864.	37944.	118573.	77682.	251600.	1111498.	
THORHILDCTY7	207.00	810.00	441.00	424.00	1674.00	69.00	85.00
1202624.	0.	153764.	1383346.				
45450.	802882.	61789.	137879.	120463.	150635.	1419094.	
FORTYMILECTY8	208.00	777.00	408.00	301.00	1486.00	66.00	83.00
1182107.	6109.	213171.	1458062.				
41976.	755140.	58579.	147169.	119677.	301662.	1444977.	
BEAVERCTY9	209.00	1234.00	582.00	537.00	2354.00	89.00	124.00
1694591.	6600.	258597.	2010812.				
57414.	1168676.	96342.	170543.	150983.	248768.	2017505.	
WETASKIWINCTY10	210.00	1347.00	733.00	288.00	2368.00	98.00	120.00
1775916.	30476.	255499.	2139633.				
63249.	1077145.	83846.	226381.	215206.	371454.	2108227.	
BARRHEADCTY11	211.00	1305.00	639.00	529.00	2474.00	93.00	116.00
1782313.	4682.	59308.	1904519.				
56574.	1007409.	99366.	232180.	205812.	267592.	1948608.	
ATHABASCACTY12	212.00	1441.00	681.00	527.00	2649.00	111.00	145.00
2053032.	80459.	206871.	2411013.				
76343.	1240369.	91559.	264635.	322022.	351587.	2388731.	
SMOKYLAKECTY13	213.00	1696.00	406.00	322.00	1424.00	61.00	74.00
993834.	14606.	116077.	1204038.				
37980.	715363.	46773.	100739.	76598.	169056.	1154134.	
LACOMBECTY14	214.00	1958.00	986.00	910.00	3855.00	156.00	212.00
2780583.	44287.	393319.	3293715.				
69756.	1999164.	144210.	326490.	344030.	270762.	3220968.	
WHEATLANDCTY16	215.00	1141.00	485.00	349.00	1976.00	95.00	104.00
1365472.	11503.	213910.	1787241.				
56011.	921928.	64497.	222336.	96097.	317636.	1773513.	
MOUNTAINVIEWCTY17	216.00	2306.00	1129.00	925.00	4360.00	163.00	212.00
3087160.	27444.	435768.	3690718.				
99083.	2004303.	163880.	342794.	371920.	371735.	3605968.	
PAINTEARTHCTY18	217.00	669.00	304.00	318.00	1289.00	55.00	72.00
966050.	3327.	141245.	1132202.				
30152.	636628.	61954.	116245.	122406.	158758.	1171814.	
STPAULCTY19	218.00	994.00	489.00	324.00	1807.00	76.00	95.00
1232298.	7541.	140325.	1604346.				
43548.	911730.	56544.	132559.	147857.	288594.	1588077.	
STRATHCONACTY20	219.00	4042.00	1784.00	1391.00	7217.00	280.00	363.00
5162777.	82737.	633672.	6027335.				
98392.	3733243.	429167.	730167.	879103.	391555.	6348266.	
TWOHILLSCTY21	220.00	881.00	448.00	394.00	1722.00	71.00	87.00
1195074.	3066.	66681.	1306519.				
37129.	839447.	47839.	93178.	31918.	213837.	1291774.	
CAMROSECTY22	221.00	1380.00	721.00	483.00	2584.00	114.00	129.00
1840102.	6000.	162000.	2068538.				
48739.	1118541.	66458.	197755.	170847.	280431.	2102171.	
REDDEERCTY23	222.00	2472.00	1235.00	744.00	4450.00	182.00	242.00
3207328.	26474.	487074.	3847642.				
72458.	2243051.	162151.	302665.	363413.	524473.	3745717.	
VERMILIONRIVERCTY24	223.00	1306.00	656.00	572.00	2535.00	110.00	135.00
1977621.	10320.	138576.	2181206.				

Table B.1 (Cont'd.)

JURISDICTION NAME & NO.	· CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE	← Revenue	Expenditure →	Non-dollar →	
ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	

1970

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120       73590.  1126891.     79802.    197827.    218124.    413898.  2124784.
121     LEDUCCTY25             224.00  2549.00  1162.00    914.00  4624.00   184.00   243.00
122      3385576.    38880.   302580.  3834634.
123       77215.  2222763.    162396.    366116.    437202.    455768.  3832162.
124     LACSTEANNECTY28        225.00  2048.00   948.00    656.00  3652.00   156.00   195.00
125      2619579.    25897.    91183.  2915401.
126       73353.  1615755.    173508.    274831.    324731.    403829.  2900501.
127     LETHBRIDGECTY26        226.00  1711.00   792.00    771.00  3273.00   138.00   172.00
128      2331798.    13988.   311674.  2738190.
129       52983.  1665313.    119513.    302084.    217013.    328219.  2702634.
130     MINBURNCTY27           227.00  1093.00   618.00    602.00  2305.00   104.00   130.00
131      1639354.    76769.   303970.  2058387.
132       67262.  1246695.    109453.    192601.    114815.    269824.  2095229.
133     FLAGSTAFFCTY29         228.00  1351.00   688.00    621.00  2660.00   111.00   141.00
134      1931965.    20105.   295629.  2304544.
135       59466.  1264213.    102768.    235038.    163466.    277393.  2226108.
136     LAMONTCTY30            229.00   953.00   502.00    434.00  1889.00    78.00    96.00
137      1359736.    10623.   198480.  1630489.
138       47666.   903574.     61201.    148720.     99613.    230456.  1543042.
139     PARKLANDCTY31          230.00  2828.00  1269.00    957.00  5054.00   189.00   243.00
140      3534700.    30025.   245000.  3959724.
141      112358.  2192907.    204391.    358906.    250921.    524570.  3800626.
142     BERRYCREEKDIV1         301.00   137.00    76.00     39.00   252.00    12.00    14.00
143       258216.     3964.    91394.   366980.
144       10411.   146740.     13732.     37498.     48428.    108065.   378651.
145     CARDSTONDIV2           302.00  1531.00   735.00    613.00  2879.00   111.00   125.00
146      1578110.    10331.   130120.  2520865.
147       41519.  1318262.     90834.    226969.     19939.    560805.  2355450.
148     MEDICINEHATDIV4        303.00   514.00   255.00     81.00   850.00    43.00    55.00
149       812868.     8601.   352838.  1201986.
150       38413.   478852.     37249.    110369.     75086.    358516.  1183677.
151     TABERDIV6              304.00  1581.00   819.00    691.00  3090.00   126.00   160.00
152      2206944.     9111.   345329.  2673515.
153       66860.  1456380.    119276.    274617.    232133.    291281.  2597582.
154     ACADIADIV8             305.00   526.00   270.00    253.00  1049.00    49.00    57.00
155       838886.     2301.   147624.  1041137.
156       28763.   500618.     61554.    108647.     71357.    247704.  1051593.
157     SULLIVANLAKE           306.00   173.00    81.00     51.00   305.00    16.00    19.00
158       296053.      786.    83958.   402183.
159       12782.   166062.     13502.     49430.     33623.    118085.   407998.
160     PEACERIVERDIV10        307.00  1794.00   829.00    656.00  3279.00   137.00   169.00
161      2468017.    26983.   317433.  2919220.
162       48647.  1437510.     92163.    337187.    425024.    362967.  2802369.
163     YELLOWHEADDIV12        308.00  2830.00  1238.00    828.00  4896.00   188.00   245.00
164      3568962.    23120.   413918.  4130041.
165       67663.  2282731.    180781.    422967.    634684.    374956.  4032894.
166     ROCKYMOUNTAINDIV15     309.00  1521.00   689.00    436.00  2645.00    97.00   120.00
167      1789046.     4740.    57294.  1938588.
168       56944.  1098370.     90039.    167973.    118331.    274894.  1901925.
169     NEUTRALHILLSDIV16      310.00   451.00   246.00    159.00   855.00    38.00    45.00
170       640821.     1806.   107640.   783328.
171       18562.   401525.     31410.     78546.     74033.    133075.   757566.
172     STURGEONDIV24          311.00  1307.00   651.00     79.00  2037.00    81.00   107.00
173      1518851.    18790.   353050.  1957190.
174       73764.  1012834.     83970.    167353.    179263.    353304.  1993992.
175     WILLOWCREEKDIV28       312.00  1631.00   842.00    675.00  3149.00   135.00   172.00
176      2172461.    39014.   193390.  2701955.
177       51680.  1524171.    105537.    270149.    392822.    334672.  2725236.
178     PINCHERCREEKDIV29      313.00   788.00   359.00    335.00  1481.00    62.00    32.00
179       954237.     8551.   139934.  1250445.
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Table B.1 (Cont'd.)

	JURISDICTION NAME & NO.	CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
	SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE	← Revenue	Expenditure →	Non-dollar ↗	
	ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	
180	34712.	768260.	57458.	124978.	78019.	142628.	1232094.	
181	STARLANDDIV30	314.00	424.00	199.00	139.00	761.00	35.00	40.00
182	595576.	2087.	53685.	682020.				
183	23753.	342583.	36252.	81277.	32055.	169226.	693864.	
184	WAINWRIGHTDIV32	315.00	1081.00	594.00	547.00	2223.00	90.00	123.00
185	1607391.	14183.	142507.	1816287.				
186	43535.	1084328.	57386.	170215.	249073.	203519.	1828296.	
187	PROVOSTDIV33	316.00	602.00	275.00	213.00	1090.00	47.00	56.00
188	835147.	2921.	81730.	947431.				
189	25973.	447647.	35361.	99393.	60572.	203468.	919444.	
190	WESTLOCKDIV37	317.00	1494.00	737.00	589.00	2821.00	112.00	131.00
191	2102365.	7854.	141923.	2326615.				
192	39894.	1218212.	137140.	260493.	241249.	379342.	2316644.	
193	FOOTHILLSDIV38	318.00	1786.00	884.00	573.00	3242.00	131.00	171.00
194	2293970.	30764.	182897.	2593047.				
195	50642.	1572606.	120349.	237582.	266382.	280301.	2628640.	
196	CALGARYDIV41ROCKY	319.00	2219.00	936.00	652.00	3807.00	154.00	200.00
197	2648266.	10960.	341590.	3126638.				
198	61010.	1799073.	145600.	441804.	167786.	497960.	3175625.	
199	BONNYVILLEDIV46	320.00	1529.00	691.00	488.00	2708.00	103.00	132.00
200	1917163.	52480.	65192.	2143740.				
201	56861.	1121569.	95615.	206895.	226951.	345357.	2115412.	
202	SPIRITRIVERDIV47	321.00	1163.00	538.00	384.00	2086.00	87.00	101.00
203	1663939.	20766.	122800.	1856622.				
204	44046.	890352.	60053.	209096.	263212.	281437.	1860206.	
205	HIGHPRAIRIEDIV48	322.00	2107.00	899.00	730.00	3736.00	160.00	169.00
206	2743819.	49916.	87694.	3072541.				
207	57926.	1703743.	138551.	347246.	446718.	247591.	3078315.	
208	FAIRVIEWDIV50	323.00	906.00	377.00	313.00	1597.00	67.00	78.00
209	1143470.	14439.	102489.	1301810.				
210	40466.	768671.	70824.	149684.	102606.	224652.	1282158.	
211	LACLABICHEDIV51	324.00	1372.00	550.00	331.00	2254.00	91.00	111.00
212	1606770.	133884.	69119.	1930392.				
213	42867.	1072302.	82694.	184311.	252430.	268580.	1930392.	
214	FORTVERMILIONDIV52	325.00	1231.00	387.00	107.00	1725.00	69.00	85.00
215	1250642.	325514.	69329.	1773967.				
216	39491.	793562.	60912.	281801.	437093.	199248.	1819264.	
217	EASTSMOKYDIV54	326.00	1000.00	398.00	262.00	1660.00	66.00	81.00
218	1258454.	24166.	100002.	1482514.				
219	40886.	682478.	53444.	172143.	244018.	223558.	1445348.	
220	THREEHILLSDIV60	327.00	1132.00	556.00	494.00	2182.00	98.00	118.00
221	1601606.	6083.	268632.	1944992.				
222	45421.	1065983.	99405.	206497.	134886.	269138.	1830334.	
223	NORTHLANDDIV61	328.00	2063.00	544.00	39.00	2646.00	119.00	137.00
224	1189023.	700200.	36318.	2939354.				
225	82274.	1398231.	88910.	565160.	373530.	415157.	2949874.	
226	DRUMHELLERVALLEYDIV	329.00	780.00	403.00	617.00	1802.00	63.00	90.00
227	1257847.	79176.	106319.	1646393.				
228	31624.	869109.	83996.	219360.	226536.	140351.	1601046.	
229	CROWSNESTPASSDIV63	330.00	828.00	424.00	394.00	1646.00	67.00	86.00
230	1196759.	12128.	85636.	1330218.				
231	24635.	743812.	63729.	118198.	269414.	34811.	1297035.	
232	STALBERTPUB3	401.00	943.00	376.00	363.00	1682.00	63.00	86.00
233	1130027.	9477.	111596.	1294788.				
234	36269.	824979.	56562.	123166.	204000.	42601.	1297482.	
235	CANMOREPUB168	402.00	285.00	150.00	100.00	535.00	22.00	27.00
236	295633.	763.	54214.	355743.				
237	13462.	251117.	17478.	41394.	22964.	704.	350463.	
238	STETTLERPUB1475	403.00	578.00	295.00	610.00	1483.00	61.00	84.00
239	965915.	38369.	76186.	1196121.				

CENTRAL STORES - F.589

Table B.1 (Cont'd.)

← Revenue Expenditure → Non-dollar ↗

JURISDICTION NAME & NO.	CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE				
ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	
43241.	828098.	65223.	146805.	84795.	5188.	1198444.	
BROOKSPUB2092	404.00	684.00	315.00	323.00	1322.00	55.00	71.00
812734.	2358.	98036.	985133.				
25541.	661762.	55067.	96944.	79285.	12915.	956205.	
STPAULPUB2228	405.00	760.00	384.00	221.00	1365.00	55.00	68.00
705120.	12934.	24700.	835349.				
38607.	606389.	27727.	65528.	52931.	13658.	835681.	
REDCLIFFPUB2283	406.00	371.00	172.00	0.00	549.00	21.00	25.00
294345.	2041.	26987.	329804.				
6291.	225511.	14000.	30112.	26554.	12460.	337386.	
BONNYVILLEPUB2665	407.00	548.00	241.00	182.00	971.00	34.00	49.00
503345.	8402.	14460.	653100.				
14670.	443157.	30958.	47477.	39120.	45390.	636703.	
FORTMCMURRAYPUB2833	408.00	724.00	298.00	195.00	1217.00	53.00	54.00
693820.	27649.	137674.	918607.				
29290.	534937.	63514.	188352.	32134.	3402.	890626.	
HANNAPUB2912RANGE	409.00	429.00	262.00	225.00	916.00	38.00	47.00
586897.	5008.	30800.	652511.				
12779.	421931.	29883.	71147.	96480.	1753.	634904.	
DEVONPUB4972	410.00	330.00	151.00	135.00	616.00	23.00	28.00
370509.	1627.	21313.	405421.				
7917.	290149.	14297.	36609.	34744.	0.	392454.	
SWANHILLSPUB5109	411.00	191.00	62.00	15.00	268.00	11.00	13.00
157925.	13200.	27988.	219167.				
6971.	115582.	7052.	28530.	43043.	13943.	215841.	
GRANDECACHEPUB5258	412.00	295.00	84.00	34.00	413.00	22.00	25.00
271426.	173690.	0.	462775.				
11569.	265743.	28644.	135854.	83445.	6205.	545123.	
THIBAULTCPUB35	421.00	339.00	137.00	102.00	578.00	26.00	31.00
323246.	3811.	30573.	371658.				
10528.	260296.	18668.	39306.	29921.	8831.	371175.	
GLENAVONPS5	422.00	360.00	140.00	74.00	574.00	22.00	26.00
270007.	572.	13260.	333620.				
12703.	240696.	17343.	24626.	45577.	1056.	349270.	
STALBERTPS6	423.00	1366.00	549.00	279.00	2323.00	93.00	135.00
1513868.	16515.	206017.	1777318.				
47224.	1201078.	63722.	177446.	289316.	28848.	1821156.	
STMARTINSRCS16	424.00	200.00	63.00	0.00	262.00	13.00	13.00
144818.	902.	30220.	177037.				
4237.	188044.	5084.	21393.	22881.	1805.	180023.	
PINCHERCKSTMICHRCS18	425.00	291.00	128.00	87.00	506.00	20.00	29.00
226022.	799.	5944.	340527.				
9605.	242311.	16847.	30428.	38913.	0.	344077.	
THERESETTARCS23	426.00	106.00	50.00	52.00	206.00	9.00	11.00
117584.	210.	4017.	127055.				
1986.	96089.	4647.	10455.	5659.	550.	120508.	
MCLENNANRCS30	427.00	157.00	74.00	0.00	231.00	11.00	13.00
124682.	1238.	5760.	134339.				
7060.	103405.	4796.	14085.	5110.	8002.	143514.	
WAINWRIGHTRCS31	428.00	156.00	78.00	0.00	235.00	9.00	11.00
110408.	308.	9173.	124447.				
2595.	86857.	5140.	12303.	3581.	398.	119477.	
FORTMCMURRAYRCS32	429.00	545.00	116.00	22.00	683.00	25.00	36.00
394955.	17176.	46187.	523086.				
16127.	318276.	16545.	80366.	75832.	16121.	533851.	
STTHOMASMORERCS35	430.00	252.00	97.00	69.00	417.00	16.00	21.00
249822.	534.	9691.	267842.				
9412.	164701.	14405.	25481.	54322.	0.	268321.	
SPIRITRIVERRCS36	431.00	70.00	0.00	0.00	70.00	3.00	3.00
35305.	142.	2062.	40311.				

Table B.1 (Cont'd.)

JURISDICTION NAME & NO.	CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE	← Revenue Expenditure→ Non-dollar			
ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	

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     300      1965.   21022.     2225.     5938.     3980.      298.   35568.
     301    ROSARYRCS37         432.00    159.00     69.00      0.00   232.00    10.00    11.00
     302    134846.     344.     6775.   148479.
     303      3090.   89267.     3797.    15949.    22124.     1688.  137686.
     304    PEACERIVERRCS43     433.00    318.00    144.00     59.00   521.00    22.00    26.00
     305    311121.     646.    25143.   349303.
     306      9267.  232265.    14671.    39528.    59963.     1565.  361652.
     307    KILLAMRCS49         434.00     92.00     41.00      0.00   134.00     6.00     6.00
     308     61649.     320.     7450.    71005.
     309      4847.   57531.     4637.     4633.     2292.        0.   74738.
     310    ASSUMPTIONRCS50     435.00    102.00     41.00      0.00   143.00     6.00     6.00
     311     76311.     194.     2566.    81837.
     312      1504.   49648.     3927.    10706.     8226.      662.   76337.
     313    TABERRCS54          436.00    300.00    124.00    122.00   546.00    22.00    28.00
     314    325446.     600.    44287.   389799.
     315      9849.  260839.    14598.    26358.    47301.     3087.  363686.
     316    HIGHPRAIRIERCS56    437.00    309.00    115.00      0.00   424.00    18.00    19.00
     317    174018.    1431.     8243.   229396.
     318     11813.  174127.    17296.    23695.    10499.     3768.  245271.
     319    COLDLAKERCS64       438.00    131.00     96.00     88.00   316.00    12.00    16.00
     320    131669.     172.     4043.   189889.
     321      8482.  128919.    12032.    20787.     7719.        0.  176587.
     322    PROVOSTRCS65        439.00    149.00     64.00     70.00   283.00    12.00    16.00
     323    170673.     294.     4039.   181736.
     324      2542.  137450.     6484.    16500.    27187.        0.  193247.
     325    GRANDECENTRERCS67   440.00    144.00     61.00      0.00   206.00     9.00    11.00
     326     85616.     842.     3952.   123674.
     327      3476.   72773.     6345.    11446.    16321.     2820.  117443.
1970 328    BEAVERLODGERCS68    441.00     92.00     37.00      0.00   129.00     6.00     6.00
     329     60035.     166.     2591.    74123.
     330      1238.   44874.     3887.     7012.    11973.        0.   70022.
     331    COALDALERCS73       442.00    118.00     62.00      0.00   180.00     9.00     9.00
     332     97681.     246.     4652.   119088.
     333      2423.   78971.     3921.     9261.    13298.     7054.  116731.
     334    PICTUREBUTTERCS79   443.00    125.00     55.00      0.00   180.00     9.00     9.00
     335    107325.     264.     9162.   125990.
     336      3670.   77573.     4715.    11104.     7650.    12452.  118800.
     337    BOWISLANDRCS82      444.00    135.00     69.00     44.00   248.00    12.00    13.00
     338    137887.     368.     8937.   154425.
     339      7485.  120425.     6379.     9794.    16736.     1874.  163352.
     340    VALLEYVIEWRCS84     445.00    334.00    124.00     25.00   493.00    25.00    23.00
     341    207700.     396.    13000.   326987.
     342     12793.  218802.    16953.    39460.    49465.      610.  338312.
     343    GRIMSHAWRCS88       446.00    174.00     54.00      0.00   227.00    11.00    12.00
     344    139546.     314.     8778.   154488.
     345      3705.  106535.     4492.    14066.    30298.     6107.  165648.
     346    WHITECOURTRCS94     447.00    106.00      0.00      0.00   106.00     6.00     6.00
     347     55598.     430.     3061.    60939.
     348      2365.   36248.     3574.     6613.     6269.     3618.   70632.
     349    PONOKARCS95         448.00    172.00     79.00      0.00   251.00    11.00    12.00
     350    111058.     984.    10618.   146837.
     351      5566.   99827.     7388.    11435.    15866.      418.  146875.
     352    VERMILIONRCS97      449.00    192.00     88.00     86.00   366.00    13.00    15.00
     353    209258.     374.     6678.   221147.
     354      5251.  150726.     8768.    14894.    22482.      195.  202519.
     355    FORTSASKATCHEWARCS  450.00    229.00     79.00      0.00   308.00    13.00    16.00
     356    172453.     520.    18000.   196134.
     357      8917.  127737.    13662.    14659.    35220.     3260.  204833.
     358    WESTLOCKRCS110      451.00    162.00     69.00     79.00   310.00    12.00    15.00
     359    198769.    1727.     6826.   211993.
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Table B.1 (Cont'd.)

JURISDICTION NAME & NO.	CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE	← Revenue	Expenditure →	Non-dollar →	
ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	

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360        2999.   127085.    12130.    15114.    42004.     3474.   206578.
361   DRAYTONVALLEYRCS111    452.00    275.00    103.00      0.00    378.00     16.00     18.00
362      218696.      544.     2504.   230304.
363        7150.   155332.    10201.    16086.    45620.     7338.   241727.
364   BANFFPUB102            501.00    321.00    170.00    189.00    680.00     27.00     33.00
365      426421.    64406.    30816.   554517.
366       22931.   314113.    35816.    68700.    48942.        0.   499731.
367   EXSHAWPUB1699          502.00    151.00     80.00      0.00    230.00      9.00     10.00
368      110682.      296.    36800.   195321.
369        8026.    99213.    11643.    21938.    14807.    14887.   175218.
370   JASPERPUB3063          503.00    413.00    169.00    141.00    722.00     32.00     37.00
371      478039.      896.   106595.   600553.
372       22065.   351194.    36903.    67649.   111348.     3600.   605583.
373   SEEBEPUB4152           505.00     19.00      0.00      0.00     19.00      1.00      1.00
374       13595.       96.     6677.    20509.
375         920.     7200.      921.     2464.        0.     6307.    18275.
376   WATERTONPARKPUB4233    506.00     20.00      1.00      0.00     21.00      2.00      2.00
377       13612.     4848.     1993.    22743.
378        1174.    15699.      740.     5443.     3568.        0.    27264.
379   GROVEDALEPUB4910       508.00     87.00     13.00      0.00    101.00      4.00      5.00
380       64886.    51441.     2176.   119716.
381        1588.    41960.     2556.     6510.    26556.     9773.    90520.
382   FORTVERMILIONRCS26     521.00    144.00     32.00      0.00    176.00      7.00      8.00
383       65893.     2871.     2700.   107535.
384        5636.    77067.     3421.    12866.     4385.     5870.   111579.
385   SALISBURYRCS105SHER    522.00    595.00    226.00     87.00    908.00     36.00     41.00
386      662260.     1360.    28324.   710277.
387       43041.   391193.    14750.    68911.   226448.    42683.   801315.
388   STIRLINGPUB647         601.00    115.00     54.00     45.00    214.00      9.00     11.00
389      129120.      735.    11167.   143300.
390        2742.   101355.     4682.    19280.    11385.    11193.   150837.
391   LEGALPUB1738           602.00    188.00     90.00    104.00    382.00     16.00     20.00
392      227236.      486.    35001.   278705.
393        7135.   174858.    13342.    23683.     9451.    27853.   257704.
394   STRITASRCS27           611.00     91.00     30.00      0.00    120.00      6.00      6.00
395       48153.      324.     5438.    70432.
396        1457.    54686.     2974.     6036.     1112.     4364.    70629.
397   SEXSMITHRCS51          612.00     80.00     32.00      0.00    112.00      5.00      5.00
398       59379.      144.     2234.    67202.
399        1709.    40305.     2254.     9964.     7493.        0.    65936.
400   NAMPARCS96             613.00     92.00     27.00      0.00    119.00      4.00      4.00
401       60339.        0.     1920.    64113.
402        1875.    31553.     2306.     3991.     5102.        0.    45496.
403   BARONSCON58            701.00     66.00     34.00      0.00    100.00      5.00      5.00
404       70961.      113.    16119.    89944.
405        4487.    39357.     3148.    12291.     4041.    22554.    85930.
406   LOUSANACON538          702.00     35.00     18.00      0.00     53.00      3.00      3.00
407       30364.       72.     1451.    32646.
408        1187.    18041.     1279.     3787.       25.     8315.    32784.
409   FALNERCONSC9           703.00    286.00    129.00    131.00    547.00     24.00     26.00
410      318455.     2354.    29795.   361241.
411       12107.   238261.    21297.    29971.    15006.    15787.   344376.
412   EDMONTONPUBLIC7        101.00 38877.00 18646.00 18271.00 75794.00 2985.00 3925.00
413    53499344.  2260179.  9797950. 67163584.
414     3650594. 44056976.  2237482.  8651658.  8004155.   969152. 67957184.
415   CALGARYPUBLIC19        102.00 42235.00 19944.00 17426.00 79604.00 3061.00 4089.00
416    56680784.  1370250. 10952630. 71229056.
417     2321375. 43260608.  3237254.  9331454. 10159024.   397933. 71064896.
418   LETHBRIDGEPUB51        103.00  3815.00  1986.00  1942.00  7743.00  282.00  395.00
419     5345435.   147933.   923718.  6571491.
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1970

1971

Table B.1 (Cont'd.)

JURISDICTION NAME & NO.	CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE	← Revenue	Expenditure →	Non-dollar →	
ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	

1971

420	128231.	4458476.	288758.	742842.	717997.	60630.	6550431.	
421	MEDICINEHATPUB76	104.00	2419.00	1381.00	1643.00	5442.00	219.00	301.00
422	3792758.	140512.	716237.	4879002.				
423	71649.	3315194.	222207.	664662.	470743.	17144.	4829148.	
424	REDDEERPUB104	105.00	2819.00	1459.00	1786.00	6064.00	212.00	327.00
425	4403137.	123553.	504174.	5188887.				
426	87306.	3511726.	223159.	591207.	691301.	12205.	5167143.	
427	WETASKIWINPUB264	106.00	629.00	312.00	621.00	1561.00	59.00	86.00
428	1127597.	45555.	88638.	1306438.				
429	30153.	933700.	45866.	145784.	135650.	1730.	1312554.	
430	CAMROSEPUB1315	107.00	738.00	382.00	741.00	1830.00	69.00	99.00
431	1369592.	61147.	17493.	1598141.				
432	29611.	1075653.	71351.	180267.	210974.	7136.	1596750.	
433	GRANDEPRAIRIEPUB2357	108.00	1466.00	664.00	966.00	3096.00	113.00	163.00
434	2166169.	95600.	161728.	2561240.				
435	66693.	1585142.	173589.	318664.	238100.	31651.	2503218.	
436	CALGARYRCS1	122.00	11928.00	5173.00	4180.00	21281.00	744.00	1036.00
437	15044110.	297611.	1717751.	17350224.				
438	578247.	10935372.	728052.	1866743.	2595919.	353802.	17327552.	
439	EDMONTONRCS7	121.00	16876.00	7704.00	6755.00	31335.00	1176.00	1614.00
440	22088800.	427978.	2840074.	26265664.				
441	719340.	16943696.	868955.	3374403.	3500281.	446118.	26256848.	
442	LETHBRIDGERCS9	123.00	1230.00	590.00	476.00	2296.00	85.00	118.00
443	1450950.	10609.	232940.	1781476.				
444	68703.	1229198.	83495.	179962.	127084.	22455.	1762935.	
445	WETASKIWINRCS15	126.00	157.00	65.00	0.00	223.00	9.00	11.00
446	127477.	306.	6653.	138599.				
447	4418.	91132.	5476.	12570.	13922.	1976.	129494.	
448	REDDEERRCS17	125.00	729.00	355.00	277.00	1361.00	51.00	63.00
449	964504.	8124.	67660.	1072203.				
450	34460.	642018.	48783.	97701.	169562.	23640.	1040054.	
451	MEDICINEHATRCS21	124.00	982.00	450.00	433.00	1366.00	70.00	94.00
452	1259077.	8451.	152080.	1466617.				
453	45280.	1002963.	58638.	144325.	178112.	28482.	1493549.	
454	DRUMHELLERRCS25	129.00	192.00	105.00	0.00	297.00	9.00	13.00
455	173451.	1176.	20000.	200570.				
456	6641.	130823.	15359.	19458.	14748.	6360.	204060.	
457	GRANDEPRAIRIERCS28	128.00	557.00	221.00	128.00	907.00	37.00	42.00
458	615866.	8322.	56705.	748906.				
459	48128.	355402.	29868.	70323.	114585.	35557.	644035.	
460	CAMROSERCS60	127.00	328.00	161.00	0.00	488.00	21.00	24.00
461	275223.	8985.	3100.	293912.				
462	14028.	191547.	16338.	21260.	18965.	3531.	293309.	
463	GRANDEPRAIRIECTY1	201.00	1508.00	757.00	530.00	2795.00	113.00	150.00
464	2258012.	22656.	266121.	2658330.				
465	68429.	1366711.	173452.	300769.	263060.	499222.	2689449.	
466	VULCANCTY2	202.00	919.00	487.00	408.00	1814.00	79.00	97.00
467	1400185.	7620.	200000.	1773929.				
468	63757.	876590.	73279.	210377.	135613.	263176.	1677613.	
469	PONOKACTY3	203.00	1864.00	997.00	962.00	3823.00	155.00	210.00
470	2688959.	68090.	333433.	3375419.				
471	63997.	2107954.	185582.	341567.	300577.	272694.	3364687.	
472	NEWELLCTY4	204.00	952.00	475.00	253.00	1680.00	76.00	98.00
473	1167107.	12121.	197144.	1464508.				
474	51676.	872003.	65163.	159024.	35068.	241725.	1461125.	
475	WARNERCTY5	205.00	1086.00	528.00	513.00	2127.00	87.00	110.00
476	1607202.	8340.	235589.	1907035.				
477	42998.	1220963.	79437.	197329.	131666.	205958.	1929318.	
478	STETTLERCTY6	206.00	726.00	387.00	30.00	1143.00	56.00	65.00
479	940160.	3048.	206096.	1180759.				

Table B.1 (Cont'd.)

JURISDICTION NAME & NO.	CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE	← Revenue	Expenditure→	Non-dollar →	
ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	

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480        57200.   557951.    39915.   119625.    75425.   268228.  1171315.
481      THORHILDCTY7          207.00    792.00   432.00    429.00  1653.00    68.00    86.00
482       1250936.     1219.   154684.  1430437.
483        56632.   871304.    61741.   134487.   113277.   156561.  1429520.
484      FORTYMILECTY8         208.00    732.00   396.00    323.00  1450.00    64.00    86.00
485       1214834.     6759.   213292.  1487994.
486        41083.   794818.    79241.   149491.   110418.   297633.  1487683.
487      BEAVERCTY9            209.00   1212.00   557.00    540.00  2308.00    91.00   125.00
488       1751629.    21117.   264615.  2107881.
489        65580.  1238504.    94000.   196032.   159769.   250162.  2108072.
490      WETASKIWINCTY10       210.00   1296.00   744.00    314.00  2354.00    97.00   124.00
491       1833395.    23620.   283940.  2254844.
492        67642.  1171366.    83030.   229044.   208972.   395953.  2219038.
493      BARRHEADCTY11         211.00   1278.00   643.00    549.00  2470.00    94.00   121.00
494       1874373.     7722.    69451.  2016649.
495        65903.  1080966.   113862.   246360.   191333.   260167.  1991144.
496      ATHABASCACTY12        212.00   1396.00   681.00    504.00  2581.00   105.00   140.00
497       2083962.    46996.   214403.  2410192.
498        68551.  1311759.    82891.   221829.   269319.   346400.  2352903.
499      SMOKYLAKECTY13        213.00    683.00   382.00    327.00  1391.00    58.00    74.00
500       1051190.     4339.   117241.  1250263.
501        40716.   735808.    51191.   119396.   107051.   161771.  1220613.
502      LACOMBECTY14          214.00   1918.00   966.00    923.00  3807.00   153.00   217.00
503       2875113.    45099.   416014.  3413482.
504        71242.  2106242.   186322.   318563.   329987.   355733.  3403753.
505      WHEATLANDCTY16        215.00   1119.00   499.00    380.00  1999.00    90.00   104.00
506       1478759.    18195.   213910.  1954510.
507        55936.   960235.    74983.   210674.   135141.   311378.  1941152.
508      MOUNTAINVIEWCTY17     216.00   2242.00  1143.00    940.00  4324.00   166.00   216.00
509       3223374.    59132.   451919.  3899007.
510       122076.  2031449.   184516.   366269.   423598.   357804.  3634826.
511      PAINTEARTHCTY18       217.00    645.00   301.00    307.00  1250.00    55.00    76.00
512       1031695.    10872.   159888.  1282768.
513        39119.   706356.    67369.   127340.   159914.   176934.  1281969.
514      STPAULCTY19           218.00    932.00   494.00    318.00  1744.00    76.00    94.00
515       1271638.     9835.   140325.  1644057.
516        46257.   950022.    64182.   134783.   148505.   308414.  1675170.
517      STRATHCONACTY20       219.00   4500.00  1993.00   1592.00  8085.00   310.00   427.00
518       6104611.   128063.   658579.  7086427.
519       120488.  4405820.   396322.   619724.  1111928.   448488.  7177042.
520      TWOHILLSCTY21         220.00    863.00   425.00    397.00  1685.00    68.00    86.00
521       1246263.     4554.    73602.  1365722.
522        42322.   893636.    43853.    96829.    31023.   217853.  1341970.
523      CAMROSECTY22          221.00   1351.00   711.00    480.00  2542.00   115.00   135.00
524       1930561.    10130.   172000.  2207690.
525        56419.  1241425.    84392.   221089.   146768.   290564.  2352222.
526      REDDEERCTY23          222.00   2432.00  1291.00    781.00  4504.00   179.00   250.00
527       3387738.    41839.   474722.  4032754.
528        84021.  2407826.   148265.   369720.   347778.   533490.  3961156.
529      VERMILIONRIVERCTY24   223.00   1264.00   637.00    576.00  2478.00   109.00   141.00
530       2063828.    12261.   138576.  2272847.
531       101540.  1266065.    72094.   206701.   221757.   417848.  2303537.
532      LEDUCCTY25            224.00   2601.00  1227.00    943.00  4771.00   191.00   265.00
533       3676662.    58599.   345298.  4197043.
534        86439.  2541494.   179951.   395976.   463029.   491896.  4291521.
535      LACSTEANNECTY28       225.00   2050.00   968.00    691.00  3709.00   157.00   205.00
536       2890311.    25046.   165672.  3268546.
537        75649.  1783472.   230442.   316771.   413753.   419851.  3267235.
538      LETHBRIDGECTY26       226.00   1659.00   824.00    775.00  3258.00   133.00   175.00
539       2445603.    22225.   322147.  2876058.
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CENTRAL STORES

Table B.1 (Cont'd.)

JURISDICTION NAME & NO.	CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE	← Revenue Expenditure → Non-dollar ↗			
ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	

1971

540	61010.	1814093.	125727.	301104.	216387.	322996.	2872838.	
541	MINBURNCTY27	227.00	1073.00	614.00	631.00	2306.00	100.00	135.00
542	1761073.	60009.	326000.	2191859.				
543	74495.	1381904.	129809.	196876.	120171.	272517.	2234823.	
544	FLAGSTAFFCTY29	228.00	1319.00	74.00	633.00	2626.00	110.00	140.00
545	2031642.	24522.	296860.	2411095.				
546	70791.	1333031.	98441.	264576.	162101.	296777.	2291112.	
547	LAMONTCTY30	229.00	939.00	503.00	431.00	1874.00	79.00	101.00
548	1437101.	21682.	196566.	1698762.				
549	70791.	1333031.	98441.	264576.	162101.	296777.	2291112.	
550	PARKLANDCTY31	230.00	3034.00	1351.00	1073.00	5458.00	207.00	279.00
551	4033014.	34428.	259690.	4526568.				
552	130625.	2498813.	194607.	438164.	336489.	570969.	4463913.	
553	BERRYCREEKDIV1	301.00	132.00	82.00	41.00	255.00	13.00	14.00
554	280253.	18893.	97755.	410719.				
555	8619.	166972.	12278.	41488.	42768.	117541.	399672.	
556	CARDSTONDIV2	302.00	1532.00	743.00	630.00	2904.00	114.00	129.00
557	1718221.	12338.	123106.	2803645.				
558	40659.	1391205.	126972.	228664.	76357.	589377.	2710540.	
559	MEDICINEHATDIV4	303.00	491.00	253.00	77.00	822.00	43.00	55.00
560	823232.	9447.	364000.	1218575.				
561	43004.	514018.	39571.	113560.	68730.	367610.	1220511.	
562	TABERDIV6	304.00	1548.00	298.00	722.00	3068.00	124.00	154.00
563	2295129.	12833.	361071.	2845028.				
564	79555.	1667115.	126112.	330728.	223326.	273466.	2774287.	
565	ACADIADIV8	305.00	524.00	260.00	261.00	1046.00	48.00	60.00
566	960691.	3491.	172014.	1199040.				
567	39687.	533848.	62936.	125870.	127490.	263047.	1199128.	
568	SULLIVANLAKEDIV9RAN	306.00	156.00	77.00	53.00	285.00	14.00	17.00
569	309320.	974.	96195.	429762.				
570	23142.	160549.	11551.	49537.	31609.	111065.	431486.	
571	PEACERIVERDIV10	307.00	1775.00	824.00	707.00	3307.00	138.00	176.00
572	2620228.	34651.	317801.	3078553.				
573	53644.	1667185.	90735.	381734.	380759.	414268.	3093840.	
574	YELLOWHEADDIV12	308.00	2806.00	1285.00	935.00	5026.00	194.00	266.00
575	3816556.	35959.	472844.	4442009.				
576	75546.	2626054.	198435.	474111.	590283.	401826.	4435690.	
577	ROCKYMOUNTAINDIV15	309.00	1543.00	725.00	479.00	2747.00	98.00	126.00
578	2031408.	6400.	58078.	2199913.				
579	77724.	1215739.	100324.	198038.	186892.	291173.	2159578.	
580	NEUTRALHILLSDIV16	310.00	429.00	240.00	153.00	823.00	38.00	47.00
581	659787.	2252.	134640.	834579.				
582	23271.	347262.	34402.	84069.	72537.	140264.	831380.	
583	STURGEONDIV24	311.00	1307.00	667.00	0.00	1974.00	74.00	103.00
584	1593766.	46994.	302393.	2047182.				
585	75351.	998797.	77297.	152572.	250199.	394401.	2060962.	
586	WILLOWCREEKDIV28	312.00	1592.00	833.00	731.00	3156.00	130.00	181.00
587	2327567.	34967.	263698.	2937569.				
588	63432.	1682959.	91540.	284486.	471925.	334931.	2987439.	
589	PINCHERCREEKDIV29	313.00	813.00	372.00	339.00	1524.00	61.00	57.00
590	1017429.	10302.	145103.	1348010.				
591	49324.	878347.	56701.	125050.	74754.	150861.	1369283.	
592	STARLANDDIV30	314.00	386.00	189.00	133.00	709.00	32.00	39.00
593	607094.	2288.	81106.	724789.				
594	24451.	352280.	27805.	82377.	31908.	181467.	703675.	
595	WAINWRIGHTDIV32	315.00	1040.00	610.00	530.00	2179.00	87.00	122.00
596	1666733.	16870.	170559.	1929568.				
597	52319.	1189375.	69411.	191257.	263562.	216089.	2006105.	
598	PROVOSTDIV33	316.00	602.00	267.00	231.00	1100.00	48.00	60.00
599	891976.	3403.	69137.	1012868.				

Table B.1 (Cont'd.)

JURISDICTION NAME & NO.	CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE	← Revenue	Expenditure →	Non-dollar ↗	
ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	

1971

600	40577.	518281.	33643.	118916.	75161.	207347.	1030258.	
601	WESTLOCKDIV37	317.00	1465.00	737.00	603.00	2805.00	113.00	134.00
602	2259683.	20698.	142323.	2501587.				
603	47828.	1311140.	154683.	392371.	267584.	391461.	2529567.	
604	FOOTHILLSDIV38	318.00	1788.00	915.00	614.00	3317.00	130.00	175.00
605	2498444.	37341.	246037.	2906959.				
606	66354.	1793016.	117488.	253165.	354472.	273141.	2874563.	
607	CALGARYDIV41ROCKY	319.00	2349.00	1007.00	742.00	4097.00	167.00	227.00
608	3084393.	31967.	392679.	3636816.				
609	71536.	2117238.	182582.	445686.	243233.	575308.	3734442.	
610	BONNYVILLEDIV46	320.00	1437.00	715.00	456.00	2608.00	104.00	136.00
611	2137580.	43681.	69629.	2369635.				
612	83117.	1263028.	108657.	232839.	217092.	360589.	2392298.	
613	SPIRITRIVERDIV47	321.00	1131.00	534.00	393.00	2058.00	86.00	107.00
614	1754400.	25508.	153334.	1994661.				
615	75544.	995939.	76558.	243318.	234111.	316345.	2056861.	
616	HIGHPRAIRIEDIV48	322.00	2076.00	971.00	809.00	3857.00	161.00	193.00
617	2965011.	49024.	123074.	3348059.				
618	63924.	1960325.	128816.	350394.	479175.	364396.	3406153.	
619	FAIRVIEWDIV50	323.00	888.00	404.00	312.00	1604.00	63.00	83.00
620	1286457.	16609.	105969.	1454352.				
621	35489.	762124.	65826.	159733.	162805.	249124.	1451396.	
622	LACLABICHEDIV51	324.00	1377.00	561.00	353.00	2291.00	90.00	115.00
623	1678462.	196025.	77865.	2100102.				
624	68515.	1165261.	77931.	215921.	237638.	281098.	2100102.	
625	FORTVERMILIONDIV52	325.00	1369.00	422.00	119.00	1911.00	82.00	92.00
626	1324861.	437344.	83748.	2110976.				
627	48121.	982106.	90454.	314544.	414272.	202036.	2096705.	
628	EASTSMOKYDIV54	326.00	1025.00	438.00	305.00	1768.00	67.00	85.00
629	1430946.	37838.	84926.	1656773.				
630	56493.	761696.	51011.	186013.	256200.	229677.	1560909.	
631	THREEHILLSDIV60	327.00	1100.00	544.00	497.00	2141.00	99.00	120.00
632	1659858.	12249.	289269.	2042191.				
633	52922.	1118436.	92899.	221220.	154248.	268905.	1960477.	
634	NORTHLANDDIV61	328.00	1982.00	300.00	19.00	2466.00	112.00	132.00
635	1156595.	628411.	31688.	2789583.				
636	89583.	1378412.	80542.	512564.	338033.	352385.	2802971.	
637	DRUMHELLERVALLEYDIV	329.00	758.00	516.00	672.00	1927.00	70.00	94.00
638	1324776.	79639.	0.	1618946.				
639	33253.	860177.	81893.	214432.	219647.	144712.	1590928.	
640	CROWSNESTPASSDIV63	330.00	847.00	402.00	369.00	1659.00	67.00	91.00
641	1262488.	12513.	85636.	1397957.				
642	39811.	822565.	73969.	142116.	292547.	35539.	1434248.	
643	STALBERTPUB3	401.00	982.00	410.00	405.00	1797.00	62.00	91.00
644	1302136.	14277.	157741.	1527114.				
645	46240.	940916.	69055.	125220.	228791.	45471.	1467853.	
646	CANMOREPUB168	402.00	275.00	149.00	106.00	530.00	22.00	27.00
647	313349.	2482.	66661.	386567.				
648	15158.	259744.	22503.	55174.	22469.	1100.	379305.	
649	STETTLERPUB1475	403.00	540.00	289.00	663.00	1491.00	57.00	92.00
650	1184230.	57610.	117271.	1495450.				
651	52967.	926412.	70355.	187970.	251128.	8777.	1536214.	
652	BROOKSPUB2092	404.00	702.00	326.00	331.00	1358.00	54.00	74.00
653	892707.	7171.	65000.	1032106.				
654	28717.	717302.	65636.	101904.	73777.	13910.	1039945.	
655	STPAULPUB2228	405.00	761.00	381.00	0.00	1142.00	45.00	60.00
656	594303.	22364.	32300.	749743.				
657	25555.	544040.	31608.	64741.	49118.	6447.	748786.	
658	REDCLIFFPUB2283	406.00	362.00	166.00	0.00	528.00	21.00	26.00
659	309865.	2642.	34617.	355227.				

CENTRAL STORES HF-588

Table B.1 (Cont'd.)

1971

	JURISDICTION NAME & NO.	CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
	SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE	← Revenue Expenditure→ Non-dollar→			
	ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	
660	7840.	253093.	10026.	29107.	20878.	14896.	363772.	
661	BONNYVILLEPUB2665	407.00	551.00	249.00	104.00	905.00	34.00	48.00
662	481872.	19673.	18362.	759976.				
663	20203.	502290.	38411.	54396.	37863.	36391.	734808.	
664	FORTMCMURRAYPUB2833	408.00	752.00	317.00	249.00	1318.00	49.00	65.00
665	800400.	23522.	205907.	1107915.				
666	43120.	650522.	59136.	199085.	31931.	4986.	1072529.	
667	HANNAPUB2912RANGE	409.00	423.00	246.00	233.00	903.00	37.00	48.00
668	602353.	6238.	30800.	672268.				
669	20178.	423365.	33711.	70023.	93023.	2252.	646123.	
670	DEVONPUB4972	410.00	348.00	158.00	139.00	645.00	24.00	31.00
671	409663.	3027.	21313.	440988.				
672	6942.	329616.	15378.	39783.	33783.	0.	424821.	
673	SWANHILLSPUB5109	411.00	227.00	64.00	15.00	307.00	13.00	16.00
674	194630.	20743.	17200.	250942.				
675	7578.	124786.	7841.	36418.	40966.	19263.	248567.	
676	GRANDECACHEPUB5258	412.00	482.00	160.00	71.00	713.00	32.00	38.00
677	506081.	1112.	37872.	576394.				
678	34555.	408741.	32402.	142408.	143563.	3133.	764802.	
679	THIBAULTCPUB35	421.00	364.00	147.00	109.00	621.00	27.00	33.00
680	374744.	7176.	32803.	432453.				
681	10817.	295165.	26212.	40816.	27620.	8118.	418215.	
682	GLENAVONPS5	422.00	352.00	150.00	0.00	501.00	20.00	24.00
683	244876.	689.	15487.	339423.				
684	11292.	232698.	11578.	22838.	44371.	1523.	338552.	
685	STALBERTPS6	423.00	1420.00	616.00	259.00	2487.00	93.00	141.00
686	1720801.	24899.	248833.	2044979.				
687	57779.	1361206.	69319.	186864.	324292.	30628.	2062747.	
688	STMARTINSRCS16	424.00	195.00	68.00	0.00	263.00	12.00	13.00
689	158533.	3224.	37432.	200686.				
690	5432.	134985.	3876.	23199.	22404.	3258.	194571.	
691	PINCHERCKSTMICHRCS18	425.00	275.00	135.00	83.00	493.00	19.00	29.00
692	235506.	1030.	9859.	351291.				
693	13874.	258962.	16598.	36425.	38447.	0.	370611.	
694	THERESETTARCS23	426.00	105.00	48.00	53.00	205.00	9.00	12.00
695	132095.	555.	4003.	141645.				
696	2467.	99715.	7203.	11561.	5477.	397.	132219.	
697	MCLENNANRCS30	427.00	157.00	74.00	0.00	231.00	10.00	12.00
698	137437.	2729.	5760.	149273.				
699	6707.	92326.	5267.	14410.	5064.	7121.	139411.	
700	WAINWRIGHTRCS31	428.00	156.00	90.00	0.00	246.00	9.00	12.00
701	129348.	649.	8445.	145469.				
702	3948.	100616.	5922.	12055.	2954.	393.	131742.	
703	FORTMCMURRAYRCS32	429.00	584.00	143.00	0.00	727.00	29.00	37.00
704	455713.	23448.	66816.	622842.				
705	18040.	348297.	18259.	84643.	83364.	16164.	591260.	
706	STTHOMASMORERCS35	430.00	265.00	97.00	71.00	433.00	16.00	22.00
707	274217.	522.	10133.	294780.				
708	10138.	187576.	11604.	27089.	51687.	1313.	289407.	
709	SPIRITRIVERRCS36	431.00	69.00	0.00	0.00	69.00	3.00	4.00
710	39825.	134.	3411.	43947.				
711	1593.	22796.	4663.	6562.	3754.	0.	40344.	
712	ROSARYRCS37	432.00	172.00	68.00	0.00	240.00	10.00	12.00
713	149672.	388.	5665.	160405.				
714	3069.	92414.	4666.	19698.	27365.	1549.	148810.	
715	PEACERIVERRCS43	433.00	322.00	146.00	66.00	534.00	22.00	26.00
716	347270.	5899.	33098.	397338.				
717	11898.	241888.	13828.	37268.	60091.	1355.	369964.	
718	KILLAMRCS49	434.00	86.00	38.00	0.00	123.00	6.00	6.00
719	65385.	174.	6198.	73741.				

Table B.1 (Cont'd.)

JURISDICTION NAME & NO.	CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE	← Revenue Expenditure → Non-dollar			
ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	

1971

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720       5027.   60097.     4873.     4517.      845.       567.   76246.
721    ASSUMPTIONRCS50      435.00     93.00     45.00      0.00    138.00     6.00     7.00
722      79128.     172.     3753.    86065.
723       3769.   58855.     5933.    10865.     7931.         0.   89286.
724    TABERRCS54           436.00    300.00    138.00    128.00    566.00    21.00    26.00
725     370124.    1381.    44287.   429905.
726      12319.  262359.    16443.    26178.    37887.      3505.  366018.
727    HIGHPRAIRIERCS56     437.00    325.00    109.00      0.00    434.00    13.00    20.00
728     226711.    2857.    18099.   300220.
729      11683.  189427.    12277.    28136.    41723.      3385.  302085.
730    COLDLAKERCS64        438.00    120.00     95.00     81.00    296.00    12.00    16.00
731     138980.     703.     3815.   210695.
732      12310.  129944.    15508.    45114.     6933.         0.  210649.
733    PROVOSTRCS65         439.00    146.00     65.00     75.00    286.00    12.00    15.00
734     196272.     551.     5322.   208081.
735       2654.  146355.     6754.    15755.    26237.         0.  198660.
736    GRANDECENTRERCS67    440.00    138.00     65.00      0.00    203.00     9.00    12.00
737      91352.     188.     4056.   139325.
738       2957.   86356.     7151.    12878.    15873.      1920.  129916.
739    BEAVERLODGERCS68     441.00     93.00     42.00      0.00    136.00     5.00     7.00
740      67471.     186.     2464.    85430.
741       1886.   47986.     5672.    10202.    11118.       192.   77817.
742    COALDALERCS73        442.00    129.00     66.00      0.00    195.00     9.00     8.00
743     126171.     405.     5025.   138232.
744       2793.   86369.     4086.    10874.    11735.      7706.  126741.
745    PICTUREBUTTERCS79    443.00    128.00     55.00      0.00    184.00     9.00     9.00
746     122819.     411.     9532.   142061.
747       3595.   86206.     4485.    11360.    11166.     14500.  134912.
748    BOWISLANDRCS82       444.00    127.00     66.00     51.00    244.00    11.00    12.00
749     153601.     238.     8862.   171514.
750       7825.  116679.     4991.    10454.    15966.       877.  157951.
751    VALLEYVIEWRCS84      445.00    314.00    112.00     17.00    443.00    17.00    21.00
752     199511.     894.    11220.   325389.
753      13549.  222826.    12641.    44380.    46730.       498.  340750.
754    GRIMSHAWRCS88        446.00    153.00     54.00      0.00    208.00     9.00    10.00
755     143227.     793.     8949.   172730.
756       3165.   98758.     5592.    12947.    28326.      5688.  155140.
757    WHITECOURTRCS94      447.00    116.00      0.00      0.00    116.00     5.00     6.00
758      66719.     229.     3077.    71462.
759       3106.   42682.     4074.     6440.     5975.      3614.   67735.
760    PONOKARCS95          448.00    153.00     70.00      0.00    223.00    10.00    11.00
761     107460.    1030.    10749.   138047.
762       6937.   93958.     7180.    14804.    15007.       658.  142944.
763    VERMILIONRCS97       449.00    184.00     92.00     82.00    358.00    12.00    14.00
764     239184.     706.     6657.   254300.
765       5008.  163159.    10505.    20207.    32229.       158.  240637.
766    FORTSASKATCHEWARCS   450.00    244.00     78.00      0.00    323.00    13.00    16.00
767     192198.     976.    19000.   217085.
768       8747.  133426.     7822.    16352.    33865.         0.  201714.
769    WESTLOCKRCS110       451.00    162.00     69.00     79.00    310.00    12.00    16.00
770     208615.    8631.     1312.   224334.
771       4635.  143680.     8733.    16336.    40854.      4713.  223963.
772    DRAYTONVALLEYRCS111  452.00    277.00    116.00      0.00    393.00    17.00    19.00
773     242542.     570.     2218.   254001.
774       6127.  167887.     7321.    17098.    44501.      8923.  251857.
775    BANFFPUB102          501.00    309.00    173.00    188.00    669.00    26.00    35.00
776     440885.    5260.    34575.   498267.
777      21875.  307712.    35331.    75158.    47645.         0.  508103.
778    EXSHAWPUB1699        502.00    169.00     83.00      0.00    252.00     9.00    11.00
779     101693.    1394.    26000.   200193.
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Table B1. (Cont'd.)

JURISDICTION NAME & NO.	CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE	← Revenue	Expenditure→	Non-dollar→	
ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	

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780         9336.   126101.     15547.     28326.             0.     15276.    203710.
781      JASPERPUB3063          503.00    414.00    187.00    144.00    744.00     34.00     38.00
782       508149.      3072.    128140.    658367.
783        29048.   384596.     40370.     78904.    114498.      4537.    661456.
784      SEEBEPUB4152           505.00     20.00      0.00      0.00     20.00      1.00      1.00
785        16918.        46.      6145.     23468.
786          987.      7799.      1072.      2512.             0.      6044.     19693.
787      WATERTONPARKPUB4233    506.00     20.00      2.00      0.00     21.00      2.00      2.00
788        15223.      4828.      3380.     25193.
789         1216.     16394.       443.      4553.      3384.           0.     26538.
790      GROVEDALEPUB4910       508.00     86.00     18.00      0.00    104.00      4.00      5.00
791        75055.      2281.      3135.     83155.
792         2462.     43060.      4017.      8160.     11744.     14936.     85960.
793      FORTVERMILIONRCS26     521.00    130.00     34.00      0.00    164.00      6.00      8.00
794        70623.      2260.      2530.    102804.
795         4943.     67239.      4604.     17258.      5444.      1885.    102149.
796      SALISBURYRCS105SHER    522.00    764.00    277.00    157.00   1197.00     44.00     48.00
797       867049.      4600.     29345.    928862.
798        48137.    513037.     29949.     79629.    218003.     44716.    938996.
799      STIRLINGPUB647         601.00    115.00     53.00     41.00    196.00      8.00     10.00
1971
800       137733.       629.     12039.    153381.
801         3013.     96514.      5859.     12942.      9296.     10780.    139301.
802      LEGALPUB1738           602.00    198.00     89.00     94.00    382.00     15.00     20.00
803       244225.       512.     36157.    300047.
804         9200.    197202.     12553.     19003.      8018.     28462.    277509.
805      STRITASRCS27           611.00     88.00     35.00      0.00    123.00      5.00      6.00
806        59053.       416.      5304.     81154.
807         1339.     52934.      4088.      7082.       932.      2534.     68909.
808      SEXSMITHRCS51          612.00     71.00     41.00      0.00    112.00      5.00      5.00
809        67545.       138.      3111.     76574.
810         1917.     40984.      2750.     12075.      6942.           0.     69994.
811      NAMPARCS96             613.00     81.00     28.00      0.00    109.00      4.00      4.00
812        61519.         0.      1120.     66269.
813         2642.     34919.      2996.      4629.      4934.           0.     53481.
814      BARONSCON58            701.00     57.00     35.00      0.00     92.00      5.00      5.00
815        71406.       154.     14984.     88564.
816         4844.     41997.      3985.     15383.      3913.     18108.     88278.
817      LOUSANACONS38          702.00     32.00     18.00      0.00     49.00      3.00      3.00
818        34481.         0.      1209.     36393.
819         1393.     18595.      1500.      6823.        94.      8334.     36940.
820      FALHERCONS69           703.00    294.00    132.00    125.00    551.00     23.00     27.00
821       358636.      5112.     20047.    393474.
822        12451.    245083.     21579.     32965.     12919.     17032.    364538.
823      EDMONTONPUBLIC7        101.00 37087.00 18818.00 18175.00 74081.00 2966.00 3862.00
824     55573792.  3001720. 11726693. 72282208.
825      3788133. 46940144.   2004214.   8827940.   8143185.   1095377. 71489184.
826      CALGARYPUBLIC19        102.00 41825.00 20896.00 17832.00 80553.00 3037.00 4198.00
827     60709664.  1959575. 13684921. 78680736.
828      2474200. 49034832.   3326116. 10099097. 10753277.    422224. 78541392.
829      LETHBRIDGEPUB51        103.00  3700.00  2021.00  1991.00  7712.00   266.00   388.00
1972
830      5624781.   182662.    964083.   6993917.
831       145337.  4855807.    277813.    791469.    715597.     68146.   7000067.
832      MEDICINEHATPUB76       104.00  2325.00  1360.00  1605.00  5291.00   210.00   294.00
833      3943833.   149681.    840214.   5146944.
834        86561.  3488054.    215649.    811274.    505980.     19027.   5253420.
835      REDDEERPUB104          105.00  2757.00  1487.00  1718.00  5962.00   164.00   322.00
836      4550957.   133287.    529207.   5440710.
837        94095.  3777430.    224100.    641337.    685524.     14430.   5557787.
838      WETASKIWINPUB264       106.00   610.00   322.00   650.00  1583.00    58.00    89.00
839      1200413.    59431.     74097.   1392856.
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Table B.1 (Cont'd.)

JURISDICTION NAME & NO.	CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE	← Revenue	Expenditure →	Non-dollar ↗	
ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	

1972

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840       31098.  1023850.     48877.    141944.    130458.      3069.  1393989.
841     CAMROSEPUB1315        107.00    704.00    393.00    742.00   1792.00     70.00     92.00
842     1391448.     68594.    61536.  1665530.
843       35018.  1105682.     79000.    224925.    192233.      7088.  1658950.
844     GRANDEPRAIRIEPUB2357  108.00   1543.00    693.00   1015.00   3250.00    117.00    172.00
845     2390380.    107127.   230000.  2896447.
846       73737.  1848853.    168187.    391788.    259107.     38068.  2926316.
847     CALGARYRCS1           122.00  11733.00   5543.00   4442.00  21718.00    766.00   1064.00
848    16193594.    393209.  2133475. 19099680.
849      681707. 12407299.    838322.   2122233.   2684151.    423163. 19501024.
850     EDMONTONRCS7          121.00  16508.00   7905.00   6933.00  31345.00   1260.00   1620.00
851    23596496.    519347.  3590680. 28734672.
852      769927. 18806912.    844359.   3629651.   3791891.    457085. 28789424.
853     LETHBRIDGERCS9        123.00   1206.00    612.00    472.00   2290.00     86.00    117.00
854     1601061.      9284.   243882.  1956267.
855       72069.  1278960.     89760.    214767.    191580.     26262.  1950173.
856     WETASKIWINRCS15       126.00    147.00     74.00      0.00    221.00      9.00     11.00
857      130339.       246.      5417.   152997.
858        5067.     93440.      5504.     14972.     13624.       200.   133162.
859     REDDEERRCS17          125.00    710.00    362.00    312.00   1384.00     52.00     60.00
860     1017623.      6305.     75006.  1159729.
861       38934.    738619.     53409.    136802.    163973.     23880.  1186637.
862     MEDICINEHATRCS21      124.00    962.00    426.00    429.00   1817.00     71.00     96.00
863     1306397.      5884.    175485.  1539928.
864       53418.  1112397.     53035.    160814.    169936.     29683.  1597115.
865     DRUMHELLERRCS25       129.00    185.00    105.00      0.00    290.00      9.00     12.00
866      178797.      1566.     19338.   207021.
867        6232.    137794.     14706.     17878.     14347.      6415.   209574.
868     GRANDEPRAIRIERCS28    128.00    581.00    236.00    128.00    945.00     39.00     44.00
869      677078.      7790.     73024.   823453.
870       51101.    423620.     39220.     75723.    102253.     36057.   764443.
871     CAMROSERCS60          127.00    318.00    153.00      0.00    470.00     20.00     25.00
872      278062.     10129.     10953.   306690.
873       14394.    204110.     15692.     20535.     18427.      3040.   298339.
874     GRANDEPRAIRIECTY1     201.00   1513.00    745.00    533.00   2791.00    112.00    150.00
875     2352155.     27327.    285149.  2800307.
876       76048.  1475129.    131319.    302679.    260491.    526141.  2787007.
877     VULCANCTY2            202.00    869.00    474.00    412.00   1755.00     78.00     97.00
878     1427418.      7332.    120000.  1759266.
879       75192.    964200.     63458.    231836.    131346.    281782.  1811274.
880     PONOKACTY3            203.00   1769.00   1004.00    965.00   3738.00    150.00    209.00
881     2760354.     79875.    276912.  3449115.
882       73875.  2222198.    193536.    362183.    281766.    277707.  3491831.
883     NEWELLCTY4            204.00    906.00    482.00    261.00   1649.00     74.00     92.00
884     1224998.     30200.    190678.  1526518.
885       56590.    920097.     59827.    168308.     33593.    253426.  1510931.
886     WARNERCTY5            205.00   1017.00    526.00    475.00   2018.00     87.00    119.00
887     1603270.     10188.    299382.  1971918.
888       39579.  1281778.     90866.    193183.    119482.    221411.  1989910.
889     STETTLERCTY6          206.00    681.00    369.00     30.00   1080.00     54.00     65.00
890      937739.      2698.    206096.  1187714.
891       62254.    595733.     34185.    124466.     67020.    263340.  1225305.
892     THORHILDCTY7          207.00    767.00    417.00    408.00   1591.00     69.00     83.00
893     1254096.      8283.    176853.  1464733.
894       52044.    935414.     54828.    126346.    114039.    157015.  1464949.
895     FORTYMILECTY8         208.00    672.00    372.00    318.00   1362.00     62.00     88.00
896     1189616.      9112.    319610.  1584410.
897       46650.    911595.     71557.    161954.     88040.    285847.  1579398.
898     BEAVERCTY9            209.00   1163.00    561.00    504.00   2228.00     87.00    122.00
899     1791110.     11968.    325636.  2212260.
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Table B.1 (Cont'd.)

JURISDICTION NAME & NO.	CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE	← Revenue Expenditure → Non-dollar			
ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	

1972

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900       70391.  1300749.    92460.   208304.   111530.   251209.  2167960.
901     WETASKIWINCTY10       210.00  1255.00   738.00   339.00  2332.00    98.00   125.00
902      1888995.    30840.   253098.  2316290.
903       79333.  1283630.    78945.   238366.   181762.   412967.  2362784.
904     BARRHEADCTY11         211.00  1234.00   647.00   571.00  2451.00    95.00   120.00
905      1974199.    15181.    64385.  2137919.
906      100599.  1198692.   133064.   243694.   188233.   294332.  2167914.
907     ATHABASCACTY12        212.00  1315.00   700.00   494.00  2509.00   101.00   133.00
908      2141200.    52015.   206787.  2469067.
909       81756.  1495392.    97563.   234266.   274400.   369571.  2488812.
910     SMOKYLAKECTY13        213.00   650.00   344.00   335.00  1329.00    54.00    71.00
911      1057618.     5482.   116659.  1259111.
912       43370.   779827.    44313.   138843.   105535.   152227.  1271529.
913     LACOMBECTY14          214.00  1828.00   959.00   916.00  3702.00   149.00   210.00
914      2954485.    57515.   423238.  3517575.
915       76347.  2220505.   161372.   329464.   323131.   315201.  3484520.
916     WHEATLANDCTY16        215.00  1047.00   511.00   387.00  1945.00    86.00   102.00
917      1514391.    26590.   222400.  1984624.
918       64322.  1061015.    82401.   228767.   121587.   336009.  1947107.
919     MOUNTAINVIEWCTY17     216.00  2150.00  1164.00   936.00  4251.00   163.00   216.00
920      3380905.    53319.   478377.  4234218.
921      125638.  2422256.   199264.   390505.   442201.   368229.  4181342.
922     PAINTEARTHCTY18       217.00   609.00   305.00   300.00  1214.00    54.00    72.00
923      1061466.    10867.   147948.  1310001.
924       47125.   748901.    60709.   126075.   145071.   154323.  1300346.
925     STPAULCTY19           218.00   890.00   497.00   320.00  1707.00    74.00    92.00
926      1284918.    10063.   140325.  1727154.
927       48016.  1008804.    44103.   158486.   145338.   307622.  1720052.
928     STRATHCONACTY20       219.00  5005.00  2228.00  1814.00  9047.00   349.00   456.00
929      7252751.   216464.   625207.  8324007.
930      216180.  5118738.   432037.   695438.  1323542.   485871.  8372145.
931     TWOHILLSCTY21         220.00   813.00   414.00   381.00  1608.00    66.00    84.00
932      1251478.     5600.   114713.  1415345.
933       49569.   949488.    47441.   109090.    35022.   224710.  1435915.
934     CAMROSECTY22          221.00  1288.00   725.00   469.00  2482.00   114.00   136.00
935      2005337.    11596.   220000.  2303804.
936       65382.  1338906.    74702.   235627.   137783.   300860.  2375988.
937     REDDEERCTY23          222.00  2366.00  1297.00   805.00  4468.00   187.00   250.00
938      3520702.    44495.   505592.  4206499.
939       91695.  2630678.   173590.   395573.   334379.   552868.  4257585.
940     VERMILIONRIVERCTY24   223.00  1211.00   650.00   560.00  2421.00   108.00   145.00
941      2101256.    16153.   210812.  2391460.
942       99326.  1349640.    80731.   218339.   204814.   411539.  2404898.
943     LEDUCCTY25            224.00  2692.00  1324.00   964.00  4981.00   194.00   268.00
944      4018493.    89439.   259862.  4509896.
945       96505.  2804972.   191099.   426194.   491561.   518910.  4580668.
946     LACSTEANNECTY28       225.00  2002.00   999.00   685.00  3686.00   155.00   201.00
947      3015228.    42087.   219000.  3479969.
948       89801.  1983147.   180313.   334676.   425145.   431263.  3476147.
949     LETHBRIDGECTY26       226.00  1605.00   837.00   762.00  3205.00   131.00   175.00
950      2514475.    22851.   340670.  2977073.
951       69999.  1934555.   121634.   299756.   231329.   313090.  2984884.
952     MINBURNCTY27          227.00  1025.00   574.00   653.00  2253.00    96.00   129.00
953      1827488.    70737.   354672.  2301924.
954       74820.  1474931.    88907.   209434.   102645.   268522.  2249814.
955     FLAGSTAFFCTY29        228.00  1291.00   657.00   638.00  2587.00   109.00   137.00
956      2110673.    34755.   297975.  2536526.
957       87871.  1457779.    99580.   303828.   170322.   306175.  2571453.
958     LAMONTCTY30           229.00   924.00   499.00   422.00  1845.00    78.00   103.00
959      1471970.    21081.   196586.  1738900.
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Table B.1 (Cont'd.)

JURISDICTION NAME & NO.	CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE	← Revenue	Expenditure →	Non-dollar ↗	
ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	

1972

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 960        53536. 1092576.     63707.    160270.     89389.    245064.  1745479.
 961      PARKLANDCTY31          230.00  3179.00  1453.00  1135.00  5766.00   218.00   300.00
 962       4626147.    52583.    274422.  5291767.
 963        134979. 3036698.    252264.    566257.    544215.    607577.  5341529.
 964      BERRYCREEKDIV1         301.00   117.00    77.00    43.00   236.00    12.00    13.00
 965       283244.    23725.     99632.   426828.
 966         9063.   155133.     10936.     40625.     33177.    129537.   388880.
 967      CARDSTONDIV2           302.00  1534.00   770.00   631.00  2934.00   111.00   134.00
 968       1762467.    16213.    121244.  2929214.
 969        57760. 1528101.    154827.    274136.     76634.    595622.  2983999.
 970      MEDICINEHATDIV4        303.00   482.00   248.00    73.00   805.00    42.00    56.00
 971        836066.     8518.    376817.  1252619.
 972        45474.   573141.     35806.    115066.     60451.    375812.  1274866.
 973      TABERDIV6              304.00  1482.00   785.00   700.00  2968.00   123.00   151.00
 974       2377283.    28137.    360453.  2939930.
 975        82053. 1782206.    116953.    382020.    247266.    276107.  2946383.
 976      ACADIADIV8             305.00   526.00   247.00   265.00  1038.00    46.00    57.00
 977        977479.     3415.    239884.  1285512.
 978        49522.   568861.     55365.    127622.    118227.    291092.  1266688.
 979      SULLIVANLAKEDIV9RAN    306.00   136.00    64.00    50.00   250.00    13.00    15.00
 980        301430.      717.    106371.   429714.
 981        20602.   137034.     15547.     46388.     30420.    142260.   428345.
 982      PEACERIVERDIV10        307.00  1682.00   844.00   733.00  3259.00   136.00   176.00
 983       2712300.    49288.    356765.  3257264.
 984        62714. 1755610.    139546.    392314.    350604.    424289.  3261644.
 985      YELLOWHEADDIV12        308.00  2712.00  1354.00  1011.00  5077.00   199.00   264.00
 986       4164526.    60365.    526514.  4914038.
 987        91023. 2919857.    210896.    554158.    698814.    435207.  4051484.
 988      ROCKYMOUNTAINDIV15     309.00  1547.00   750.00   517.00  2815.00    99.00   129.00
 989       2205131.    22210.     58254.  2379701.
 990        95391. 1312180.    104935.    212464.    218677.    309707.  2366720.
 991      NEUTRALHILLSDIV16      310.00   408.00   223.00   145.00   776.00    36.00    46.00
 992        656258.     5944.    155124.   853999.
 993        29207.   486807.     29291.     80785.     70835.    138236.   851904.
 994      STURGEONDIV24          311.00  1252.00   665.00     0.00  1917.00    70.00    98.00
 995       1665220.    57103.    315680.  2106953.
 996        79546. 1077407.     64471.    166482.    284820.    387987.  2174169.
 997      WILLOWCREEKDIV28       312.00  1536.00   836.00   751.00  3124.00   130.00   178.00
 998       2464443.    36022.    345923.  3212215.
 999        58373. 1836681.     95823.    310662.    451243.    342953.  3152962.
1000      PINCHERCREEKDIV29      313.00   815.00   372.00   317.00  1504.00    63.00    86.00
1001       1062888.    17813.    165674.  1440853.
1002        67123.   959151.     49950.    133601.     74813.    155571.  1463172.
1003      STARLANDDIV30          314.00   357.00   187.00   140.00   685.00    30.00    38.00
1004        621691.     5537.     81107.   747925.
1005        26782.   367274.     27781.     80036.     29955.    150130.   699993.
1006      WAINWRIGHTDIV32        315.00   977.00   589.00   511.00  2076.00    83.00   117.00
1007       1682917.    19063.    179554.  1990920.
1008        48188. 1189923.     50392.    202753.    257719.    209289.  1973963.
1009      PROVOSTDIV33           316.00   594.00   268.00   235.00  1097.00    46.00    60.00
1010        930365.     3323.     80968.  1042048.
1011        48390.   567024.     36362.     96800.     73072.    208618.  1043173.
1012      WESTLOCKDIV37          317.00  1410.00   759.00   592.00  2760.00   111.00   138.00
1013       2323128.    29583.    142963.  2585530.
1014        70676. 1482768.     79910.    267624.    272957.    415861.  2610504.
1015      FOOTHILLSDIV38         318.00  1798.00   954.00   617.00  3369.00   134.00   180.00
1016       2660998.    48489.    208153.  3047020.
1017        65239. 1896463.    119096.    267999.    381161.    265150.  3088498.
1018      CALGARYDIV41ROCKY      319.00  2416.00  1137.00   822.00  4374.00   178.00   243.00
1019       3514587.    69675.    415437.  4172052.
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CENTRAL STORES

Table B.1 (Cont'd.)

1972

	JURISDICTION NAME & NO.	CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
	SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE	← Revenue	Expenditure→	Non-dollar	
	ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	
1020	81529.	2461315.	196936.	503795.	323448.	641704.	4254883.	
1021	BONNYVILLEDIV46	320.00	1438.00	732.00	510.00	2679.00	107.00	140.00
1022	2527594.	58714.	88015.	2925974.				
1023	83718.	1535576.	124639.	265309.	373259.	369908.	2986572.	
1024	SPIRITRIVERDIV47	321.00	1079.00	540.00	377.00	1996.00	82.00	105.00
1025	1776290.	50628.	240639.	2139793.				
1026	85310.	1114578.	82110.	258137.	230779.	337435.	2170181.	
1027	HIGHPRAIRIEDIV48	322.00	2069.00	1008.00	822.00	3900.00	160.00	186.00
1028	3076571.	78605.	183766.	3629269.				
1029	74344.	2066287.	132166.	414831.	448348.	386660.	3632120.	
1030	FAIRVIEWDIV50	323.00	853.00	420.00	319.00	1592.00	65.00	86.00
1031	1342223.	17321.	149771.	1564186.				
1032	39652.	855711.	70872.	170308.	151925.	241737.	1553401.	
1033	LACLABICHEDIV51	324.00	1335.00	567.00	354.00	2256.00	89.00	119.00
1034	1762267.	211714.	77864.	2227126.				
1035	105133.	1210149.	88363.	214714.	281237.	301007.	2232827.	
1036	FORTVERMILIONDIV52	325.00	1520.00	455.00	134.00	2109.00	90.00	93.00
1037	1416432.	480661.	85233.	2456777.				
1038	57108.	1234573.	78228.	338852.	434030.	247232.	2431839.	
1039	EASTSMOKYDIV54	326.00	1015.00	483.00	338.00	1836.00	72.00	90.00
1040	1603979.	25897.	189216.	1905158.				
1041	72858.	884826.	52636.	241952.	315225.	244094.	1908196.	
1042	THREEHILLSDIV60	327.00	1044.00	541.00	464.00	2049.00	94.00	114.00
1043	1708044.	8744.	289269.	2097142.				
1044	54936.	1250209.	87383.	231233.	153863.	288197.	2097950.	
1045	NORTHLANDDIV61	328.00	1893.00	191.00	13.00	2345.00	111.00	132.00
1046	1234689.	940261.	34269.	3177260.				
1047	75273.	1549675.	82737.	590960.	393922.	413175.	3171594.	
1048	DRUMHELLERVALLEYDIV	329.00	714.00	570.00	659.00	1765.00	67.00	94.00
1049	1371013.	83863.	92544.	1790815.				
1050	36160.	1026186.	92294.	234274.	216787.	155788.	1780366.	
1051	CROWSNESTPASSDIV63	330.00	840.00	384.00	354.00	1640.00	67.00	92.00
1052	1290827.	16008.	123021.	1466945.				
1053	51123.	883570.	63496.	163351.	287053.	41900.	1495115.	
1054	STALBERTPUB3	401.00	1013.00	455.00	449.00	1918.00	66.00	95.00
1055	1465771.	18033.	131469.	1666922.				
1056	66951.	1095726.	87152.	141931.	226168.	50214.	1679979.	
1057	CANMOREPUB168	402.00	233.00	143.00	110.00	485.00	22.00	27.00
1058	309610.	1483.	78265.	398255.				
1059	17540.	298100.	28063.	64773.	21601.	1120.	440909.	
1060	STETTLERPUB1475	403.00	515.00	286.00	676.00	1477.00	55.00	92.00
1061	1238504.	62014.	140073.	1620142.				
1062	56574.	997913.	59398.	193647.	247422.	14945.	1619008.	
1063	BROOKSPUB2092	404.00	692.00	325.00	34[illegible].00	1363.00	51.00	74.00
1064	933667.	6869.	88989.	1095766.				
1065	33343.	791809.	50083.	99572.	70598.	14000.	1106287.	
1066	STPAULPUB2228	405.00	711.00	382.00	0.00	1093.00	45.00	61.00
1067	595392.	40257.	26220.	781952.				
1068	33788.	576327.	24740.	58335.	49005.	7715.	789625.	
1069	REDCLIFFPUB2283	406.00	355.00	161.00	0.00	516.00	20.00	26.00
1070	318963.	2900.	34617.	366381.				
1071	7840.	262040.	13863.	28432.	20898.	15485.	368203.	
1072	BONNYVILLEPUB2665	407.00	529.00	254.00	0.00	784.00	32.00	40.00
1073	471511.	36410.	19482.	917824.				
1074	31016.	580740.	44865.	70039.	101460.	38818.	930514.	
1075	FORTMCMURRAYPUB2833	408.00	829.00	328.00	292.00	1449.00	54.00	77.00
1076	961227.	22465.	191855.	1280109.				
1077	64612.	814665.	65927.	231354.	55431.	6889.	1348068.	
1078	HANNAPUB2912RANGE	409.00	416.00	229.00	236.00	880.00	35.00	46.00
1079	627569.	9126.	31700.	708342.				

Table B.1 (Cont'd.)

← Revenue Expenditure → Non-dollar ↗

1972

	JURISDICTION NAME & NO. SFPF GRANTS ADMIN.	CODE OTHER PROV. INSTRUCTION	ENROL.1-6 SUPP.REQ. INSTR.AIDS	ENROL.7-9 TOT.REVENUE PLANT O.& M.	ENROL.10-12 DEBT CHGS.	TOT.ENR. PUPIL TRAN.	CLASSRMS. TOT.EXPEND.	TEACHERS
1080	23399.	483345.	38839.	88041.	91644.	3482.	734807.	
1081	DEVONPUB4972	410.00	357.00	169.00	142.00	668.00	23.00	33.00
1082	446040.	4436.	21313.	478419.				
1083	26009.	349209.	19061.	43639.	32822.	0.	483057.	
1084	SWANHILLSPUB5109	411.00	258.00	77.00	8.00	343.00	14.00	17.00
1085	233418.	4322.	26000.	284117.				
1086	9749.	168088.	9420.	27611.	40027.	19471.	288414.	
1087	GRANDECACHEPUB5258	412.00	587.00	214.00	85.00	887.00	36.00	50.00
1088	684864.	240193.	187664.	1170116.				
1089	52494.	462332.	23861.	130999.	239764.	6690.	971458.	
1090	THIBAULTCPUB35	421.00	353.00	146.00	100.00	598.00	26.00	33.00
1091	375759.	9937.	32116.	444846.				
1092	12934.	335185.	25605.	49598.	26874.	8240.	469393.	
1093	GLENAVONPS5	422.00	345.00	166.00	0.00	511.00	20.00	25.00
1094	254685.	13933.	10921.	373054.				
1095	8436.	280735.	13501.	26323.	43943.	1862.	384913.	
1096	STALBERTPS6	423.00	1498.00	701.00	515.00	2715.00	100.00	145.00
1097	1961156.	30412.	291273.	2369203.				
1098	61874.	1527569.	79433.	199363.	297580.	38466.	2265142.	
1099	STMARTINSRCS16	424.00	184.00	72.00	0.00	256.00	12.00	13.00
1100	159424.	354.	40796.	202526.				
1101	7318.	142295.	4308.	16580.	21875.	3198.	196056.	
1102	PINCHERCKSTMICHRCS18	425.00	258.00	132.00	77.00	467.00	19.00	25.00
1103	234761.	881.	9994.	358911.				
1104	14135.	257748.	13136.	35199.	37907.	0.	360814.	
1105	THERESETTARCS23	426.00	99.00	50.00	50.00	199.00	9.00	13.00
1106	133768.	184.	3170.	144218.				
1107	3006.	108611.	6965.	16165.	5374.	286.	146184.	
1108	MCLENNANRCS30	427.00	152.00	67.00	0.00	219.00	9.00	10.00
1109	154307.	8812.	6388.	176659.				
1110	7492.	96332.	9494.	23769.	22757.	6508.	172467.	
1111	WAINWRIGHTRCS31	428.00	161.00	90.00	0.00	251.00	9.00	11.00
1112	135830.	326.	8445.	156632.				
1113	6854.	114661.	9828.	14440.	2711.	0.	157521.	
1114	FORTMCMURRAYRCS32	429.00	612.00	196.00	0.00	807.00	32.00	37.00
1115	533917.	32085.	84867.	701992.				
1116	32828.	403576.	24287.	99119.	81150.	16629.	666524.	
1117	STTHOMASMCRERCS35	430.00	250.00	105.00	78.00	434.00	16.00	21.00
1118	294757.	467.	14290.	324648.				
1119	16967.	201814.	13963.	30313.	49458.	1060.	315701.	
1120	SPIRITRIVERRCS36	431.00	67.00	4.00	0.00	72.00	3.00	3.00
1121	41886.	134.	4119.	47461.				
1122	2852.	31223.	5467.	7264.	3647.	0.	51513.	
1123	ROSARYRCS37	432.00	166.00	64.00	0.00	230.00	9.00	12.00
1124	149096.	450.	7511.	164613.				
1125	4226.	99502.	7480.	19664.	19856.	283.	155418.	
1126	PEACERIVERRCS43	433.00	319.00	145.00	80.00	544.00	22.00	27.00
1127	376231.	7794.	40312.	439779.				
1128	17095.	261480.	26302.	40660.	58141.	2197.	431365.	
1129	KILLAMRCS49	434.00	83.00	37.00	0.00	120.00	6.00	6.00
1130	66014.	314.	6013.	74151.				
1131	4936.	57387.	4610.	7280.	1014.	2460.	79861.	
1132	ASSUMPTIONRCS50	435.00	82.00	44.00	0.00	125.00	6.00	6.00
1133	76128.	150.	6425.	85147.				
1134	4622.	63802.	3152.	8784.	7762.	0.	90693.	
1135	TABERRCS54	436.00	300.00	143.00	116.00	559.00	23.00	28.00
1136	367194.	4347.	39287.	428806.				
1137	15486.	303872.	20002.	29937.	36611.	3332.	423357.	
1138	HIGHPRAIRIERCS56	437.00	305.00	107.00	0.00	412.00	17.00	20.00
1139	237745.	5370.	7400.	288602.				

Table B.1 (Cont'd.)

← Revenue Expenditure→ Non-dollar→

1972

JURISDICTION NAME & NO.	CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACH
SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE				
ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	
12950.	202198.	12736.	31756.	45138.	1753.	313657.	
COLDLAKERCS64	438.00	117.00	84.00	70.00	271.00	11.00	19.0
143377.	1317.	4633.	212719.				
12847.	136141.	12517.	22378.	7164.	0.	191945.	
PROVOSTRCS65	439.00	139.00	71.00	79.00	289.00	12.00	15.0
217208.	661.	5327.	230750.				
2709.	164429.	9699.	16171.	25001.	0.	222130.	
GRANDECENTRERCS67	440.00	119.00	59.00	0.00	178.00	8.00	10.0
98707.	224.	5495.	130447.				
5103.	88085.	6291.	14402.	15445.	1544.	132450.	
BEAVERLODGERCS68	441.00	78.00	50.00	0.00	128.00	5.00	7.00
63105.	116.	2458.	82787.				
2833.	58564.	4585.	10330.	11114.	291.	91491.	
COALDALERCS73	442.00	137.00	71.00	0.00	208.00	9.00	6.00
138981.	361.	5141.	153556.				
4028.	104297.	5625.	11755.	11366.	9388.	152945.	
PICTUREBUTTERCS79	443.00	123.00	62.00	0.00	185.00	9.00	9.00
128795.	438.	9800.	148656.				
3672.	93015.	4529.	12497.	10824.	14066.	142013.	
BOWISLANDRCS82	444.00	121.00	61.00	53.00	235.00	11.00	12.00
186348.	234.	12210.	206899.				
8939.	119061.	6039.	14001.	38141.	1025.	192059.	
VALLEYVIEWRCS84	445.00	280.00	94.00	0.00	374.00	14.00	17.00
179103.	1231.	6926.	321102.				
10811.	194141.	8478.	36797.	48762.	0.	298988.	
GRIMSHAWRCS88	446.00	142.00	56.00	0.00	198.00	8.00	9.00
141731.	1020.	10175.	156109.				
5344.	95408.	5419.	15186.	28444.	5411.	156100.	
WHITECOURTRCS94	447.00	121.00	0.00	0.00	121.00	6.00	7.00
73042.	258.	4084.	79756.				
4173.	53419.	5422.	7807.	6380.	3970.	82003.	
PONOKARCS95	448.00	141.00	65.00	0.00	206.00	10.00	11.00
102298.	1397.	8674.	143725.				
7868.	98954.	3269.	15591.	14643.	458.	148068.	
VERMILIONRCS97	449.00	179.00	92.00	82.00	352.00	12.00	18.00
252291.	777.	9965.	277552.				
5394.	187275.	11115.	32111.	36946.	144.	287188.	
FORTSASKATCHEWARCS	450.00	238.00	80.00	0.00	319.00	14.00	16.00
200860.	1335.	15013.	223662.				
10373.	144438.	9961.	16677.	32723.	3773.	219150.	
WESTLOCKRCS110	451.00	171.00	72.00	76.00	320.00	12.00	16.00
229068.	8717.	12103.	258080.				
5653.	150633.	11579.	16487.	39668.	3938.	235913.	
DRAYTONVALLEYRCS111	452.00	286.00	130.00	0.00	416.00	17.00	19.00
276972.	574.	2710.	290395.				
8253.	180675.	8170.	17394.	55102.	7590.	294687.	
BANFFPUB102	501.00	307.00	157.00	99.00	563.00	25.00	34.00
462931.	5901.	53402.	594604.				
27985.	432651.	33931.	72195.	46376.	0.	620091.	
EXSHAWPUB1699	502.00	167.00	86.00	0.00	253.00	10.00	13.00
98892.	1736.	28554.	233777.				
12502.	144356.	10082.	32729.	0.	15301.	225286.	
JASPERPUB3063	503.00	422.00	196.00	148.00	766.00	32.00	40.00
530963.	3250.	166847.	723276.				
25702.	445578.	44777.	89402.	105630.	4344.	721526.	
SEEBEPUB4152	505.00	21.00	0.00	0.00	21.00	1.00	1.00
17201.	419.	6145.	23963.				
1110.	8715.	1544.	2825.	0.	6158.	21998.	
WATERTONPARKPUB4233	506.00	17.00	4.00	0.00	21.00	2.00	2.00
12259.	5230.	7633.	32218.				

Table B.1 (Cont'd.)

JURISDICTION NAME & NO.	CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE	← Revenue	Expenditure →	Non-dollar	
ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	

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      1200       1892.    17634.       475.      4708.        0.      1676.     27460.
      1201   GROVEDALEPUB4910     508.00     83.00      8.00      0.00     91.00      4.00      4.00
      1202      72906.     2368.      3465.     81433.
      1203       2707.    36417.      4282.      9035.     11590.     15324.     80975.
      1204   FORTVERMILIONRCS26   521.00    117.00     37.00      0.00    154.00      5.00      7.00
      1205      69782.     2679.      4317.     95597.
      1206       7279.    51982.      1486.     19403.      4747.       945.     94638.
      1207   SALISBURYRCS105SH    522.00    878.00    317.00    225.00   1420.00     50.00     57.00
      1208    1124759.    11801.     31372.   1228925.
      1209      59151.   613800.     39084.    104935.    275591.     54550.   1164024.
      1210   STIRLINGPUB647       601.00     93.00     49.00     37.00    179.00      8.00     10.00
      1211     127895.      788.     12039.    143865.
      1212       3920.   103662.      4168.     14104.      9305.     11317.    146778.
      1213   LEGALPUB1738         602.00    204.00     86.00     88.00    253.00     14.00     20.00
      1214     253234.     1371.     41000.    313796.
1972  1215       9487.   202734.     13298.     26525.      8715.     29448.    392528.
      1216   STRITASRCS27         611.00     82.00     34.00      0.00    115.00      5.00      5.00
      1217      59870.      880.      5400.     84586.
      1218       1717.    70691.      3073.      6331.       903.      1760.     84475.
      1219   SEXSMITHRCS51        612.00     68.00     42.00      0.00    111.00      5.00      5.00
      1220      71755.      134.      1727.     79212.
      1221       3085.    45983.      3080.      9025.      7852.        0.     73693.
      1222   NAMPARCS96           613.00     67.00     26.00      0.00     92.00      4.00      4.00
      1223      53438.        0.      1120.     58561.
      1224       3271.    35179.      4023.      4573.      3770.       180.     52575.
      1225   BARONSCONS8          701.00     51.00     31.00      0.00     82.00      5.00      5.00
      1226      70363.      100.     17294.     94284.
      1227       5548.    47325.      4171.     12582.      4434.     22995.     99381.
      1228   LOUSANACONS38        702.00     26.00     20.00      0.00     46.00      3.00      3.00
      1229      35885.       56.      1209.     38314.
      1230       1814.    19116.      1009.      3853.      1045.      9570.     36439.
      1231   FALHERCONS69         703.00    281.00    145.00    121.00    547.00     22.00     27.00
      1232     394119.     4352.     19960.    447892.
      1233      16043.   267528.     22553.     40699.     40411.     14897.    419283.
      1234   EDMONTONPUBLIC7      101.00 35280.00 18639.00 18000.00 71919.00 2793.00 3826.00
      1235   58176245.  4152023.  13360284.  77663658.
      1236    2615975. 49999843.   2631571. 10469216.   8251739.   1155208.  77912204.
      1237   CALGARYPUBLIC19      102.00 41289.00 21615.00 18115.00 81019.00 3069.00 4328.00
      1238   65383720.  2878489.  13440700.  84035108.
      1239    2824410. 55919327.   2943122. 10636111.  10782591.    567224.  86215401.
      1240   LETHBRIDGEPUB51      103.00   3682.00   2034.00   1999.00   7715.00    272.00    379.00
      1241    4180340.   205514.    848606.   5496695.
      1242     433474.  5072073.    266951.    853535.    727833.    108392.   7555725.
      1243   MEDICINEHATPUB76     104.00   2294.00   1359.00   1547.00   5202.00    200.00    288.00
      1244    6081488.   225828.   1113777.   7667070.
      1245     177808.  3760792.    197936.    689836.    488018.     25996.   5388595.
1973  1246   REDDEERPUB104        105.00   2670.00   1492.00   1646.00   5808.00    211.00    312.00
      1247    4782473.   193127.    754843.   5945196.
      1248     102281.  4028101.    212005.    733653.    699110.     20548.   5858088.
      1249   WETASKIWINPUB264     106.00    609.00    332.00    654.00   1595.00     60.00     93.00
      1250    1312630.    95905.     99171.   1611002.
      1251      84786.  1115287.     58699.    150862.    154032.      6097.   1593608.
      1252   CAMROSEPUB1315       107.00    672.00    392.00    671.00   1735.00     70.00     92.00
      1253    1478971.    74059.     85201.   1794706.
      1254      76058.  1195888.     62941.    195171.    186630.      8727.   1792429.
      1255   GRANDEPRAIRIEPUB2357 108.00   1558.00    739.00    999.00   3296.00    121.00    179.00
      1256    2627369.   170550.    311432.   3290869.
      1257     238257.  2047979.    107788.    406903.    277613.     43913.   3242894.
      1258   CALGARYRCS1          122.00  11326.00   5814.00   4672.00  21812.00    776.00   1060.00
      1259   17557260.   697936.   2077236.  20627334.
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Table B.1 (Cont'd.)

JURISDICTION NAME & NO.	. CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE	← Revenue			
ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	

Expenditure → Non-dollar →

1973

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1260      804145. 13675491.   719763.  2240924.  2670328.    508178. 21052091.
1261    EDMONTONRCS7          121.00 15692.00  8110.00  7107.00 30909.00 1239.00 1641.00
1262    25268298.   906265.  4064267. 31252149.
1263      876073. 20633700.  1085984.  4042611.  3979445.    479696. 31228318.
1264    LETHBRIDGERCS9        123.00  1155.00   641.00   484.00  2280.00   90.00  114.00
1265     1734874.    30765.   293540.  2154625.
1266      143059.  1384661.    72877.   232886.   180960.     35900.  2138189.
1267    WETASKIWINRCS15       126.00   136.00    72.00     0.00   208.00    9.00   12.00
1268      123772.     3228.     7392.   154346.
1269        6844.   106431.     5602.    14213.    13150.        0.   151077.
1270    REDDEERRCS17          125.00   665.00   363.00   329.00  1357.00   52.00   68.00
1271     1110248.    37096.    77047.  1268267.
1272       72737.   789004.    41527.   122070.   168321.     25679.  1251900.
1273    MEDICINEHATRCS21      124.00   955.00   441.00   424.00  1820.00   71.00   95.00
1274     1430839.    28457.   177988.  1676136.
1275      114180.   150745.    60566.   149249.   168697.     29072.  1679612.
1276    DRUMHELLERRCS25       129.00   181.00    99.00     0.00   280.00    9.00   13.00
1277      193371.     4535.    24524.   228925.
1278        5552.   169580.     8925.    16997.    14462.      8494.   224010.
1279    GRANDEPRAIRIERCS28    128.00   590.00   249.00   128.00   967.00   36.00   49.00
1280      761226.    20240.    76833.   931405.
1281       68163.   528544.    27818.    84467.    99332.     39454.   867284.
1282    CAMROSERCS60          127.00   313.00   160.00     0.00   473.00   19.00   27.00
1283      309181.    15794.    14000.   347001.
1284       16572.   256605.    13506.    24352.    17759.      4240.   343002.
1285    GRANDEPRAIRIECTY1     201.00  1499.00   775.00   520.00  2794.00  112.00  151.00
1286     2511837.    54772.   319097.  3137185.
1287       98903.  1602342.   137658.   323822.   223589.    544866.  2975074.
1288    VULCANCTY2            202.00   812.00   481.00   393.00  1686.00   77.00  100.00
1289     1419593.    14404.   186333.  1878042.
1290       83980.   988105.    63250.   272112.   119004.    254805.  1864526.
1291    PONOKACTY3            203.00  1651.00  1018.00   934.00  3603.00  150.00  204.00
1292     2851264.    90619.   430111.  3761481.
1293       84937.  2365599.   191642.   413066.   285051.    309777.  3762698.
1294    NEWELLCTY4            204.00   868.00   471.00   269.00  1608.00   75.00   91.00
1295     1235356.    22021.   206875.  1551751.
1296       67950.   881105.    55819.   182205.    25555.    225399.  1568515.
1297    WARNERCTY5            205.00   966.00   520.00   447.00  1933.00   84.00  111.00
1298     1612572.    27130.   360000.  2059479.
1299       46466.  1289767.    78139.   206322.   116075.    232026.  2055242.
1300    STETTLERCTY6          206.00   654.00   355.00    29.00  1038.00   53.00   63.00
1301      983054.    10062.   272134.  1301416.
1302       68008.   614752.    30649.   128743.    64210.    272526.  1296166.
1303    THORHILDCTY7          207.00   747.00   408.00   381.00  1536.00   67.00   79.00
1304     1319780.    27239.   233210.  1602485.
1305       55844.   973251.    49666.   134486.   109915.    159359.  1503764.
1306    FORTYMILECTY8         208.00   650.00   351.00   296.00  1297.00   56.00   82.00
1307     1197655.    18676.   325540.  1609763.
1308       61319.   860567.    56855.   169338.    81413.    280472.  1528916.
1309    BEAVERCTY9            209.00  1104.00   569.00   484.00  2157.00   77.00  116.00
1310     1877744.    30518.   311664.  2292657.
1311       64128.  1325314.    98047.   205727.   110595.    249187.  2200865.
1312    WETASKIWINCTY10       210.00  1198.00   727.00   358.00  2283.00   99.00  127.00
1313     2056416.    61571.   300058.  2588675.
1314       78546.  1399346.    81215.   256828.   179669.    422444.  2466195.
1315    BARRHEADCTY11         211.00  1185.00   641.00   577.00  2403.00   93.00  112.00
1316     2081839.    48414.   113457.  2360099.
1317      129599.  1323298.    94094.   269179.   185918.    312575.  2372371.
1318    ATHABASCACTY12        212.00  1226.00   700.00   499.00  2425.00  100.00  131.00
1319     2248743.    93666.   225001.  2627756.
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Table B.1 (Cont'd.)

JURISDICTION NAME & NO.	CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE	← Revenue	Expenditure →	Non-dollar ↗	
ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	

1973

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1320        70121.  1512286.     98025.   252150.   305652.    391183.  2655599.
1321     SMOKYLAKECTY13        213.00   602.00   314.00   332.00  1248.00    51.00    66.00
1322      1089876.    15566.    149861.  1349264.
1323        44876.   814729.     38704.   132059.   100704.    157231.  1342186.
1324     LACOMBECTY14          214.00  1743.00   983.00   878.00  3604.00   144.00   204.00
1325      3085746.    78803.    441671.  3699665.
1326        78509.  2356990.    213080.   352661.   308060.    348468.  3717092.
1327     WHEATLANDCTY16        215.00  1023.00   520.00   377.00  1920.00    84.00   102.00
1328      1631492.    37076.    240000.  2168788.
1329        60409.  1166710.     87925.   260306.   152289.    352324.  2118694.
1330     MOUNTAINVIEWCTY17     216.00  2045.00  1175.00   951.00  4171.00   161.00   221.00
1331      3572202.    74171.    489506.  4358705.
1332       152349.  2663135.    263439.   324880.   401507.    196565.  4492320.
1333     PAINTEARTHCTY18       217.00   598.00   325.00   288.00  1211.00    53.00    71.00
1334      1130197.    27644.    173440.  1434409.
1335        46800.   795751.     66725.   130670.   137115.    207152.  1394945.
1336     STPAULCTY19           218.00   893.00   508.00   320.00  1721.00    71.00    92.00
1337      1342166.    31457.    147500.  1883372.
1338        48143.  1057301.     67415.   159831.   129949.    308175.  1799784.
1339     STRATHCONACTY20       219.00  5489.00  2492.00  1992.00  9973.00   381.00   505.00
1340      8386461.   356617.   1032977. 10043159.
1341       221637.  6080387.    536237.   814705.  1427849.    511581.  9763094.
1342     TWOHILLSCTY21         220.00   754.00   405.00   356.00  1515.00    62.00    83.00
1343      1314067.    34525.    149057.  1536119.
1344        57775.  1036165.     60710.   130433.    41052.    230223.  1570471.
1345     CAMROSECTY22          221.00  1232.00   713.00   468.00  2413.00   110.00   136.00
1346      2085411.    32390.    286720.  2499946.
1347       102996.  1399910.     72418.   271104.   116774.    305279.  2533928.
1348     REDDEERCTY23          222.00  2242.00  1283.00   812.00  4337.00   185.00   247.00
1349      3693819.    93194.    643428.  4583088.
1350        96169.  2835615.    170162.   414778.   310543.    559986.  4466900.
1351     VERMILIONRIVERCTY24   223.00  1140.00   660.00   542.00  2342.00   104.00   142.00
1352      2165151.    37804.    174853.  2460269.
1353        98988.  1422827.     82276.   229896.   160072.    382793.  2408734.
1354     LEDUCCTY25            224.00  2771.00  1403.00   996.00  5170.00   191.00   265.00
1355      4421971.   131772.    397213.  5103901.
1356       119353.  3025011.    169518.   484946.   490202.    506758.  4498705.
1357     LACSTEANNECTY28       225.00  1911.00  1014.00   689.00  3614.00   153.00   189.00
1358      3185482.    79925.    208700.  3685370.
1359        96808.  2043504.    143793.   391831.   440662.    428455.  3648739.
1360     LETHBRIDGECTY26       226.00  1544.00   835.00   765.00  3144.00   131.00   174.00
1361      2578784.    28931.    349056.  3063781.
1362        83236.  1885421.    118692.   324171.   219015.    310512.  2979529.
1363     MINBURNCTY27          227.00   981.00   547.00   632.00  2160.00    90.00   127.00
1364      1917839.   104277.    384951.  2475993.
1365        78992.  1556076.    179577.   235907.   119897.    281073.  2426461.
1366     FLAGSTAFFCTY29        228.00  1243.00   656.00   614.00  2513.00   107.00   139.00
1367      2198576.    54750.    369711.  2695963.
1368       102896.  1592347.    124331.   296815.   159670.    308647.  2659715.
1369     LAMONTCTY30           229.00   893.00   497.00   409.00  1799.00    78.00   103.00
1370      1562074.    51448.    214538.  1881230.
1371        57692.  1189533.     67656.   164896.    88373.    254297.  1971253.
1372     PARKLANDCTY31         230.00  3390.00  1585.00  1192.00  6167.00   235.00   330.00
1373      5273229.   120825.    434277.  6165832.
1374       170149.  3570485.    296122.   715226.   610573.    644259.  6207666.
1375     BERRYCREEKDIV1        301.00   101.00    65.00    43.00   209.00    11.00    13.00
1376       288752.     5745.    111685.   426117.
1377        14063.   149847.      9565.    48229.    26437.    116580.   381956.
1378     CARDSTONDIV2          302.00  1489.00   782.00   604.00  2875.00   109.00   130.00
1379      1776474.    69840.    141522.  2988440.
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Table B.1 (Cont'd.)

JURISDICTION NAME & NO.	CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE	← Revenue	Expenditure→	Non-dollar→	
ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	

1973

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1380      152200. 1601834.    102245.    314757.     75988.    555278.   2896892.
1381     MEDICINEHATDIV4      303.00     470.00     252.00      63.00     785.00     41.00     55.00
1382       854217.   16126.    515624.   1421077.
1383        91832.  615175.     39267.    134819.     55778.    363393.   1337811.
1384     TABERDIV6            304.00    1421.00     768.00     690.00    2879.00    122.00    163.00
1385      2404309.   67523.    410000.   3134534.
1386       148241. 1777725.    113472.    369863.    247069.    240230.   3129571.
1387     ACADIADIV8           305.00     488.00     238.00     257.00     983.00     45.00     55.00
1388      1014231.   13269.    211494.   1311385.
1389        54457.  631145.     40286.    132752.    113161.    273542.   1302356.
1390     SULLIVANLAKEDIV9RAN  306.00     130.00      57.00      43.00     230.00     12.00     14.00
1391       308010.    5249.    111311.    449373.
1392        25905.  158730.     10132.     52166.     28744.    107551.    421174.
1393     PEACERIVERDIV10      307.00    1579.00     846.00     716.00    3141.00    129.00    173.00
1394      2856581.   95063.    358863.   3466371.
1395       116816. 1853811.    118328.    418884.    376367.    381074.   3472145.
1396     YELLOWHEADDIV12      308.00    2602.00    1429.00    1028.00    5059.00    199.00    268.00
1397      4404015.  140158.    578407.   5316216.
1398       363545. 2971433.    189666.    555163.    689807.    457884.   5305587.
1399     ROCKYMOUNTAINDIV15   309.00    1552.00     739.00     543.00    2834.00    102.00    132.00
1400      2399823.   50624.    211396.   2751192.
1401       102578. 1517474.     96860.    242961.    244206.    328634.   2606850.
1402     NEUTRALHILLSDIV16    310.00     375.00     197.00     140.00     712.00     35.00     44.00
1403       675025.    6843.    183484.    936455.
1404        35270.  484655.     30935.     80085.     65548.    135429.    862468.
1405     STURGEONDIV24        311.00    1286.00     671.00       0.00    1957.00     70.00    100.00
1406      1816216.  149942.    384465.   2416346.
1407       128774. 1259565.     80398.    200000.    279968.    419309.   2387307.
1408     WILLOWCREEKDIV28     312.00    1479.00     845.00     734.00    3058.00    126.00    173.00
1409      2474279.   68203.    436332.   3373621.
1410        90592. 1854535.    118375.    339941.    478013.    366792.   3296056.
1411     PINCHERCREEKDIV29    313.00     786.00     386.00     368.00    1540.00     61.00     79.00
1412      1180397.   38226.    203800.   1659877.
1413        87173.  938220.     59886.    140672.     80058.    123536.   1483687.
1414     STARLANDDIV30        314.00     327.00     187.00     147.00     661.00     30.00     38.00
1415       651001.    9034.     77363.    778298.
1416        36953.  408007.     26043.     87861.     29376.    121327.    772055.
1417     WAINWRIGHTDIV32      315.00     917.00     556.00     503.00    1976.00     78.00    109.00
1418      1756578.   32097.    176521.   2114912.
1419        96797. 1156050.     73790.    197879.    243754.    210898.   1986430.
1420     PROVOSTDIV33         316.00     558.00     281.00     216.00    1055.00     48.00     61.00
1421       976463.   13233.     83070.   1096839.
1422        55589.  655116.     41816.     74295.     68249.    213002.   1118346.
1423     WESTLOCKDIV37        317.00    1326.00     760.00     590.00    2676.00    110.00    140.00
1424      2432568.   63134.    254155.   2843914.
1425        98215. 1593734.    101728.    338442.    267462.    376906.   2800777.
1426     FOOTHILLSDIV38       318.00    1791.00     995.00     635.00    3421.00    134.00    184.00
1427      2890359.  118771.    432377.   3648818.
1428       111634. 2158389.    137769.    330784.    373400.    276774.   3607288.
1429     CALGARYDIV41ROCKY    319.00    2452.00    1294.00     868.00    4614.00    182.00    255.00
1430      4089160.  122082.    520076.   4980249.
1431       132213. 2837508.    181118.    538642.    486021.    675564.   4959994.
1432     BONNYVILLEDIV46      320.00    1418.00     762.00     743.00    2923.00    116.00    158.00
1433      2415249.  123378.    117780.   2901286.
1434       103504. 1681139.    107307.    298115.    289015.    375695.   2896270.
1435     SPIRITRIVERDIV47     321.00    1014.00     538.00     353.00    1905.00     78.00    100.00
1436      1855859.   49936.    255262.   2231011.
1437        90502. 1197819.     76457.    249365.    233877.    305508.   2225788.
1438     HIGHPRAIRIEDIV48     322.00    1984.00     996.00     834.00    3814.00    153.00    193.00
1439      3229259.  243683.    268679.   3979029.
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Table B.1 (Cont'd.)

1973

	JURISDICTION NAME & NO.	CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
	SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE	← Revenue Expenditure → Non-dollar			
	ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN	TOT.EXPEND.	
1440	86479.	2370539.	151311.	405590.	437940.	396904.	3911717.	
1441	FAIRVIEWDIV50	323.00	809.00	431.00	330.00	1570.00	64.00	87.00
1442	1436395.	39082.	134599.	1679398.				
1443	76217.	948968.	60572.	165303.	147665.	254707.	1711522.	
1444	LACLABICHEDIV51	324.00	1304.00	575.00	354.00	2233.00	88.00	123.00
1445	1884081.	289294.	80570.	2401325.				
1446	116646.	1344578.	85824.	219706.	256823.	300946.	2442207.	
1447	FORTVERMILIONDIV52	325.00	1541.00	480.00	117.00	2138.00	77.00	107.00
1448	1511973.	579274.	102269.	2728843.				
1449	92188.	1340991.	85595.	428342.	432306.	224884.	2703751.	
1450	EASTSMOKYDIV54	326.00	1015.00	476.00	332.00	1823.00	72.00	95.00
1451	1693665.	69574.	204172.	2075679.				
1452	93454.	1054198.	67289.	219223.	302220.	219802.	2049074.	
1453	THREEHILLSDIV60	327.00	1005.00	525.00	439.00	1969.00	92.00	116.00
1454	1783753.	30953.	300000.	2198917.				
1455	60228.	1334355.	85172.	250650.	151055.	249890.	2223313.	
1456	NORTHLANDDIV61	328.00	1917.00	455.00	15.00	2387.00	114.00	138.00
1457	1337645.	1054520.	48109.	3511413.				
1458	154774.	1647845.	105182.	636473.	428525.	454573.	3497275.	
1459	DRUMHELLERVALLEYDIV	329.00	685.00	384.00	593.00	1662.00	62.00	89.00
1460	1385181.	87027.	106889.	1866482.				
1461	61310.	1190553.	75993.	249160.	215825.	64885.	1878778.	
1462	CROWSNESTPASSDIV63	330.00	826.00	434.00	362.00	1622.00	65.00	90.00
1463	1343217.	47409.	151903.	1575853.				
1464	32221.	1002287.	63976.	105421.	285184.	42689.	1567160.	
1465	STALBERTPUB3	401.00	1094.00	512.00	508.00	2114.00	75.00	108.00
1466	1725546.	51126.	271497.	2112983.				
1467	82786.	1354766.	86474.	191043.	232594.	62508.	2034138.	
1468	CANMOREPUB168	402.00	206.00	137.00	104.00	447.00	21.00	26.00
1469	335034.	16255.	88436.	456537.				
1470	26944.	318452.	20327.	51158.	23248.	8132.	461458.	
1471	STETTLERPUB1475	403.00	495.00	280.00	661.00	1436.00	55.00	90.00
1472	1301656.	63552.	172205.	1726803.				
1473	87012.	1074194.	68566.	180312.	240915.	4725.	1712494.	
1474	BROOKSPUB2092	404.00	719.00	342.00	363.00	1424.00	52.00	73.00
1475	1045147.	33212.	110000.	1242630.				
1476	63312.	769852.	49139.	120993.	73422.	20103.	1248824.	
1477	STPAULPUB2228	405.00	690.00	378.00	0.00	1068.00	46.00	62.00
1478	672681.	73515.	56859.	922302.				
1479	39519.	695384.	44386.	70398.	74379.	7651.	936366.	
1480	REDCLIFFPUB2283	406.00	360.00	174.00	0.00	534.00	20.00	25.00
1481	367846.	5793.	38425.	419729.				
1482	8453.	305454.	19497.	35944.	33535.	16283.	424569.	
1483	BONNYVILLEPUB2665	407.00	487.00	255.00	0.00	742.00	32.00	40.00
1484	442535.	36808.	35950.	680448.				
1485	39038.	474306.	30275.	51361.	49774.	38641.	709954.	
1486	FORTMCMURRAYPUB2833	408.00	919.00	330.00	326.00	1575.00	60.00	86.00
1487	1124568.	11857.	314267.	1587860.				
1488	93452.	996084.	63580.	248292.	57992.	11921.	1631401.	
1489	HANNAPUB2912RANGE	409.00	388.00	217.00	233.00	838.00	34.00	45.00
1490	675514.	22291.	33430.	768283.				
1491	25915.	532118.	33965.	72318.	89481.	4532.	774653.	
1492	DEVONPUB4972	410.00	342.00	169.00	139.00	650.00	23.00	31.00
1493	495642.	5677.	22911.	547160.				
1494	26715.	395662.	25255.	65188.	57478.	0.	577459.	
1495	SWANHILLSPUB5109	411.00	292.00	98.00	0.00	390.00	15.00	19.00
1496	285572.	26325.	31048.	364196.				
1497	18561.	201486.	12861.	36404.	39527.	12860.	338873.	
1498	GRANDECACHEPUB5258	412.00	610.00	238.00	99.00	947.00	37.00	53.00
1499	789859.	117352.	188809.	1139620.				

Table B.1 (Cont'd.)

JURISDICTION NAME & NO.	CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE	← Revenue	Expenditure →	Non-dollar ↗	
ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	

1973

1500	46703.	490592.	31314.	149375.	287382.	9786.	1036387.	
1501	THIBAULTCPUB35	421.00	347.00	158.00	97.00	602.00	25.00	33.00
1502	427728.	16724.	41834.	510795.				
1503	27831.	363353.	23193.	54039.	25141.	12204.	512485.	
1504	GLENAVONPS5	422.00	319.00	169.00	0.00	488.00	20.00	25.00
1505	284337.	13100.	22423.	425059.				
1506	23831.	317660.	20276.	29249.	43534.	3892.	438442.	
1507	STALBERTPS6	423.00	1652.00	818.00	625.00	3095.00	118.00	162.00
1508	2604817.	78683.	39309.	3150794.				
1509	196034.	1758808.	112264.	284159.	454357.	53389.	3076641.	
1510	STMARTINSRCS16	424.00	168.00	71.00	0.00	239.00	11.00	12.00
1511	164682.	3700.	47863.	218806.				
1512	14707.	146550.	9354.	17319.	22866.	3190.	218060.	
1513	PINCHERCKSTMICHRCS18	425.00	230.00	120.00	77.00	427.00	19.00	24.00
1514	249728.	4923.	9244.	354746.				
1515	17560.	261456.	16689.	30258.	38378.	1704.	366755.	
1516	THERESETTARCS23	426.00	88.00	50.00	46.00	184.00	9.00	12.00
1517	134387.	1182.	4010.	147404.				
1518	7605.	114756.	7325.	12854.	6580.	0.	151057.	
1519	MCLENNANRCS30	427.00	142.00	69.00	0.00	211.00	9.00	11.00
1520	156170.	10114.	6624.	202528.				
1521	26888.	113259.	7229.	23651.	22171.	7112.	200994.	
1522	WAINWRIGHTRCS31	428.00	171.00	82.00	0.00	253.00	9.00	11.00
1523	149803.	4217.	12509.	190509.				
1524	11069.	138389.	8833.	13238.	3948.	1365.	180467.	
1525	FORTMCMURRAYRCS32	429.00	640.00	245.00	0.00	885.00	33.00	42.00
1526	650844.	35202.	44783.	790485.				
1527	40491.	481930.	30761.	139469.	111348.	23529.	878633.	
1528	STTHOMASMORERCS35	430.00	229.00	123.00	83.00	435.00	16.00	20.00
1529	328436.	7221.	12674.	363995.				
1530	27326.	216638.	13828.	29807.	47772.	689.	346097.	
1531	SPIRITRIVERRCS36	431.00	64.00	14.00	0.00	78.00	3.00	4.00
1532	49111.	1113.	3437.	54962.				
1533	5462.	42841.	2735.	8140.	3995.	0.	63218.	
1534	ROSARYRCS37	432.00	152.00	63.00	0.00	215.00	9.00	11.00
1535	149115.	2914.	8246.	165824.				
1536	6908.	113978.	7275.	19982.	19245.	255.	170929.	
1537	PEACERIVERRCS43	433.00	306.00	143.00	105.00	554.00	22.00	29.00
1538	423742.	20619.	41397.	524555.				
1539	58346.	310458.	19816.	47643.	55224.	4353.	547302.	
1540	KILLAMRCS49	434.00	72.00	36.00	0.00	108.00	5.00	6.00
1541	66056.	3493.	7046.	78098.				
1542	9526.	55498.	3542.	4985.	1834.	139.	75825.	
1543	ASSUMPTIONRCS50	435.00	77.00	40.00	0.00	117.00	5.00	5.00
1544	78082.	1484.	7559.	89598.				
1545	5658.	58576.	3739.	9302.	7733.	0.	92302.	
1546	TABERRCS54	436.00	303.00	145.00	103.00	551.00	22.00	29.00
1547	406123.	14752.	45816.	503118.				
1548	42084.	297766.	19006.	32467.	50503.	4075.	456686.	
1549	HIGHPRAIRIERCS56	437.00	270.00	123.00	0.00	393.00	16.00	18.00
1550	255547.	13187.	8243.	350456.				
1551	14388.	228558.	14589.	36055.	44561.	0.	339037.	
1552	COLDLAKERCS64	438.00	113.00	73.00	66.00	252.00	10.00	21.00
1553	164487.	6678.	5938.	214213.				
1554	15895.	138703.	8853.	39694.	6707.	217.	216653.	
1555	PROVOSTRCS65	439.00	124.00	77.00	84.00	285.00	12.00	16.00
1556	228683.	4230.	6636.	246678.				
1557	12939.	166825.	10648.	16884.	24783.	0.	233496.	
1558	GRANDECENTRERCS67	440.00	120.00	48.00	0.00	168.00	7.00	9.00
1559	112696.	5761.	7964.	135239.				

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Table B.1 (Cont'd.)

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| JURISDICTION NAME & NO.|  CODE  |ENROL.1-6 |ENROL.7-9 |ENROL.10-12|TOT.ENR.|CLASSRMS.|TEACHERS|
| SFPF GRANTS  |OTHER PROV.|SUPP.REQ.|TOT.REVENUE |<- Revenue  Expenditure ->  Non-dollar ->
|   ADMIN.     |INSTRUCTION|INSTR.AIDS|PLANT O.& M.|DEBT CHGS.  |PUPIL TRAN|TOT.EXPEND.|
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1973

1560       7802.    83804.     5349.    12728.    14976.     1116.   156546.
1561    BEAVERLODGERCS68       441.00     67.00     54.00      0.00    121.00      5.00      6.00
1562      67537.     1613.     2696.    94141.
1563       3491.    72459.     4625.     9491.    11889.      304.   102691.
1564    COALDALERCS73          442.00    138.00     79.00      0.00    217.00      9.00     11.00
1565     145647.     1488.    10316.   165891.
------------------------------------------------------------------------------------------------
1566       7621.   103984.     6637.    12555.    10902.    11147.   156538.
1567    PICTUREBUTTERCS79      443.00    121.00     61.00      0.00    182.00      9.00      9.00
1568     130824.     2968.    11160.   157028.
1569       7117.   101713.     6492.    10493.    10482.    11562.   150398.
1570    BOWISLANDRCS82         444.00    113.00     59.00     52.00    224.00     11.00     12.00
1571     183135.     3541.    15295.   211766.
------------------------------------------------------------------------------------------------
1572      11390.   116744.     7452.    16229.    34302.      827.   190782.
1573    VALLEYVIEWRCS84        445.00    245.00    100.00      0.00    345.00     12.00     16.00
1574     165300.     7632.     7490.   316644.
1575      21877.   187613.    11975.    36413.    46723.      304.   360511.
1576    GRIMSHAWRCS88          446.00    133.00     60.00      0.00    193.00      8.00      9.00
1577     147618.     3489.    10898.   168525.
------------------------------------------------------------------------------------------------
1578      10799.   103585.     6612.    17259.    28201.     5489.   173630.
1579    WHITECOURTRCS94        447.00    136.00      0.00      0.00    136.00      6.00      6.00
1580      89034.     2280.     3663.    98121.
1581       5194.    62716.     4003.     7538.     5588.     5330.    93371.
1582    PONOKARCS95            448.00    143.00     79.00      0.00    222.00      9.00     10.00
1583     101846.     2057.    12785.   170081.
------------------------------------------------------------------------------------------------
1584       8487.   109097.     6964.    18778.    14072.        0.   159498.
1585    VERMILIONRCS97         449.00    177.00     91.00     89.00    357.00     13.00     18.00
1586     281700.     4228.     7113.   318261.
1587      31513.   205733.    13132.    23810.    35742.      470.   314705.
1588    FORTSASKATCHEWARCS     450.00    240.00     99.00      0.00    339.00     13.00     17.00
1589     247500.    12483.    21422.   292290.
------------------------------------------------------------------------------------------------
1590      15964.   191194.    12204.    20778.        0.    12573.   290523.
1591    WESTLOCKRCS110         451.00    185.00     82.00     78.00    345.00     12.00     18.00
1592     276916.    12255.     9114.   310090.
1593       7626.   188399.    12025.    19385.    38502.    10076.   277286.
1594    DRAYTONVALLEYRCS111    452.00    271.00    126.00      0.00    397.00     18.00     19.00
1595     292217.     5189.     2784.   309394.
------------------------------------------------------------------------------------------------
1596       8975.   203693.    13002.    23785.    5349.3     7156.   310104.
1597    BANFFPUB102            501.00    299.00    141.00    198.00    638.00     25.00     34.00
1598     501811.     7206.    90395.   643363.
1599      32088.   441891.    28206.    84162.    45506.      441.   674409.
1600    EXSHAWPUB1699          502.00    164.00     78.00      0.00    242.00     10.00     12.00
1601      93439.     1997.    32732.   242353.
------------------------------------------------------------------------------------------------
1602      33866.   161131.    10285.    20680.        0.    15231.   271435.
1603    JASPERPUB3063          503.00    405.00    204.00    149.00    758.00     30.00     41.00
1604     591297.    10558.   169519.   793792.
1605      29983.   510295.    32572.   111121.   102255.     4015.   810107.
1606    SEEBEPUB4152           505.00     16.00      0.00      0.00     16.00      1.00      1.00
1607      14922.     1077.     6796.    22965.
------------------------------------------------------------------------------------------------
1608        908.    11983.      765.     2727.        0.     6312.    22695.
1609    WATERTONPARKPUB4233    506.00     15.00      4.00      0.00     19.00      2.00      2.00
1610      11258.     5276.     2256.    23823.
1611       2206.    22950.     1465.     3923.        0.        0.    30858.
1612    GROVEDALEPUB4910       508.00     81.00      0.00      0.00     81.00      3.00      3.00
1613      70072.     9965.     3755.    85419.
------------------------------------------------------------------------------------------------
1614       4407.    35087.     2240.     8664.    10845.    14908.    76151.
1615    FORTVERMILIONRCS26     521.00     93.00     35.00      4.00    132.00      5.00      6.00
1616      77229.     6914.     2459.    99289.
1617      11040.    60196.     3842.    21296.     4390.     2482.   104195.
1618    SALISBURYRCS105SH      522.00    988.00    373.00    272.00   1633.00     58.00     69.00
1619    1353895.    55443.    44008.  1521470.
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Table B.1 (Cont'd.)

JURISDICTION NAME & NO.	CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE	← Revenue	Expenditure →	Non-dollar →	
ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	

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      1620        83021.  800214.     51078.    136956.    269746.    58558.  1446043.
      1621     STIRLINGPUB647        601.00     85.00      41.00      32.00    158.00      8.00     10.00
      1622       123680.     2138.     12630.    151539.
      1623         5593.  102327.      6532.     15802.      9363.      9457.   150632.
      1624     LEGALPUB1738          602.00    208.00      91.00      84.00    383.00     14.00     19.00
      1625       219913.     3507.     40190.    364757.
      1625        23603.  212893.     13589.      2378.1      831.3    30301.   339391.
      1627     STRITASRCS27          611.00     65.00      28.00       0.00     93.00      5.00      4.00
      1628        61685.     2511.      5784.     72707.
      1629         1610.    66270.      4230.      6967.       874.       322.    80273.
1973  1630     SEXSMITHRCS51         612.00     67.00      38.00       0.00    105.00      5.00      5.00
      1631        67874.     2858.      3685.     81530.
      1632         5188.    54315.      3467.      7267.      7543.         0.    78280.
      1633     NAMPARCS96            613.00     59.00      25.00       0.00     84.00      4.00      5.00
      1634        53171.     1487.      1120.     60064.
      1635         3095.    42928.      2740.      5412.      4567.        18.    61412.
      1636     BARONSCONS8           701.00     45.00      24.00       0.00     69.00      5.00      5.00
      1637        63540.      699.     25341.     92534.
      1638         6072.    50029.      3193.      9820.      4426.     15965.    93112.
      1639     LOUSANACONS38         702.00     27.00      19.00       0.00     46.00      3.00      3.00
      1640        40241.      508.      1387.     43466.
      1641         2194.    20497.      1308.      4101.       986.      9024.    38110.
      1642     FALHERCONS69          703.00    257.00     144.00     125.00    526.00     22.00     26.00
      1643       410061.    20831.     18356.    482839.
      1644        18116.   325799.     20796.     41785.     37545.     31908.   438527.
      1645     EDMONTONPUBLIC7       101.00 33580.00 18440.00 17929.00 69949.00 2704.00 3880.00
      1646     61453875. 6368934. 16251233. 85887962.
      1647      2723285. 57646255.  2401927. 11056278.  8574386.  1314144. 87163371.
      1648     CALGARYPUBLIC19       102.00 40774.00 21846.00 18734.00 81355.00 3214.00 4300.00
      1649     70790224. 4738685. 20332198. 97893711.
      1650      3075671. 63754395.  2656433. 12197094. 10661020.  1122538. 96518686.
      1651     LETHBRIDGEPUB51       103.00  3606.00  2064.00  2014.00  7684.00  290.00  403.00
      1652      6589704.  433461.  1309212.  8529371.
      1653       644568. 5541403.   230892.  1014352.   761425.   149686.  8458213.
      1654     MEDICINEHATPUB76      104.00  2275.00  1393.00  1554.00  5222.00  196.00  279.00
      1655      4494378.  250908.  1019096.  6019977.
      1656       531935. 3812320.   158847.   765255.   495397.    33442.  5986352.
      1657     REDDEERPUB104         105.00  2570.00  1514.00   644.00  5728.00  210.00  307.00
      1658      5057866.  274443.   845468.  6426117.
      1659       140989. 4621590.   192566.   721071.   672723.    24010.  6454888.
1974  1660     WETASKIWINPUB264      106.00   573.00   342.00   635.00  1550.00   63.00   91.00
      1661      1356035.  123901.   142748.  1729131.
      1662        93894. 1221263.    50886.   185100.   141616.    16854.  1753177.
      1663     CAMROSEPUB1315        107.00   634.00   386.00   673.00  1693.00   64.00   90.00
      1664      1553813.  116184.    96212.  1922170.
      1665        87436. 1285932.    53580.   192560.   180185.    18514.  1668806.
      1666     GRANDEPRAIRIEPUB2357  108.00  1545.00   780.00   965.00  3290.00  141.00  176.00
      1667      2865442.  253373.   414823.  3661067.
      1668       267395. 2391281.    99637.   500628.   310116.    77435.  3912927.
      1669     CALGARYRCS1           122.00 10864.00  5942.00  5074.00 21880.00  781.00 1046.00
      1670     19319682. 1283435.  3230901. 24141513.
      1671       939472. 15369590.  640400.  2602001.  2789104.   662852. 23605905.
      1672     EDMONTONRCS7          121.00 14792.00  8255.00  7296.00 30343.00 1219.00 1628.00
      1673     27003604. 2008306.  5323120. 35272802.
      1674      1546705. 22646322.  943597.  4388348.  4082370.   601138. 35127071.
      1675     LETHBRIDGERCS9        123.00  1113.00   633.00   498.00  2244.00   84.00  112.00
      1676      1863477.   62705.   342620.  2352696.
      1677       162959. 1690609.    70442.   259031.   174996.    45926.  2475303.
      1678     WETASKIWINRCS15       126.00   134.00    63.00     0.00   197.00    9.00   13.00
      1679       128804.    12819.     8089.   177000.
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Table B.1 (Cont'd.)

JURISDICTION NAME & NO.	CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE	← Revenue Expenditure → Non-dollar ↗			
ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	

1974

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1680       12350.   120827.     5034.    15357.    12675.      921.   170306.
1681    REDDEERRCS17           125.00    636.00    366.00    346.00   1349.00     54.00     70.00
1682     1204763.    56803.    97194.  1394545.
1683       79221.   900411.    37517.   158145.   168257.    28294.  1425861.
1684    MEDICINEHATRCS21       124.00    934.00    464.00    435.00   1833.00     67.00     92.00
1685     1562173.    59705.   191347.  1867781.
1686      104237.  1296544.    54023.   196769.   172341.    33144.  1889752.
1687    DRUMHELLERRCS25        129.00    176.00    100.00      0.00    276.00      9.00     13.00
1688      211705.    16104.    28180.   260393.
1689        7307.   179706.     7488.    22743.    14003.    12814.   253947.
1690    GRANDEPRAIRIERCS28     128.00    598.00    270.00    142.00   1010.00     38.00     52.00
1691      858686.    48451.    77465.  1079875.
1692       97426.   607542.    25314.   160336.    96203.    46292.  1081073.
1693    CAMROSERCS60           127.00    314.00    171.00      0.00    485.00     19.00     27.00
1694      350248.    25366.    16892.   400755.
1695       20262.   294906.    12288.    26786.    17215.     4634.   397248.
1696    GRANDEPRAIRIECTY1      201.00   1484.00    813.00    524.00   2822.00    112.00    155.00
1697     2711294.   164108.   361313.  3383422.
1698      247436.  1884249.    99171.   544783.   220180.   488800.  3694943.
1699    VULCANCTY2             202.00    759.00    470.00    382.00   1611.00     75.00     97.00
1700     1501052.    41161.   377500.  2133934.
1701      102195.  1179978.    62104.   232506.   115510.   281502.  2058158.
1702    PONOKACTY3             203.00   1548.00   1014.00    898.00   3461.00    143.00    100.00
1703     2949610.   202922.   467892.  4039016.
1704      141530.  2610675.   137404.   446529.   261698.   293067.  4041483.
1705    NEWELLCTY4             204.00    859.00    445.00    258.00   1563.00     77.00     96.00
1706     1371787.    62576.   288249.  18128[illegible]
1707      104277.  1175790.    61884.   264195.    39702.   257714.  1986957.
1708    WARNERCTY5             205.00    924.00    513.00    423.00   1859.00     81.00    105.00
1709     1746798.    72031.   395444.  2271443.
1710      102212.  1425373.    75020.   242181.   128458.   265955.  2277737.
1711    STETTLERCTY6           206.00    637.00    354.00     22.00   1012.00     52.00     61.00
1712     1026450.    37815.   320000.  1417361.
1713       80742.   775296.    40805.   184823.    58953.   275546.  1512490.
1714    THORHILDCTY7           207.00    713.00    413.00    371.00   1497.00     64.00     77.00
1715     1381923.    56322.   225502.  1677884.
1716      156928.  1057982.    55683.   157674.   110253.   166931.  1755456.
1717    FORTYMILECTY8          208.00    624.00    340.00    274.00   1238.00     54.00     80.00
1718     1283656.    68461.   349950.  1773450.
1719       98105.  1022457.    53814.   177348.    78260.   326674.  1793332.
1720    BEAVERCTY9             209.00   1024.00    590.00    461.00   2075.00     73.00    114.00
1721     1950054.    73121.   334960.  2418114.
1722      107263.  1444379.    76020.   231658.   107504.   275559.  2389360.
1723    WETASKIWINCTY10        210.00   1163.00    695.00    364.00   2222.00     98.00    133.00
1724     1139516.    76755.   330064.  2712838.
1725      159446.  1503394.    79126.   270554.   189520.   443658.  2732177.
1726    BARRHEADCTY11          211.00   1155.00    635.00    574.00   2364.00     88.00    108.00
1727     2226187.    97109.   217000.  2727297.
1728      151749.  1610777.    84778.   310876.   176308.   376299.  2812125.
1729    ATHABASCACTY12         212.00   1177.00    693.00    500.00   2369.00     99.00    130.00
1730     2393314.   150368.   261417.  2900271.
1731      181192.  1678493.    88342.   261978.   272731.   396581.  2897422.
1732    SMOKYLAKECTY13         213.00    579.00    311.00    309.00   1199.00     50.00     67.00
1733     1123079.    74301.   164139.  1463075.
1734      107297.   876635.    46139.   133799.    97871.   165718.  1435801.
1735    LACOMBECTY14           214.00   1666.00   1009.00    839.00   3514.00    139.00    196.00
1736     3252623.   143342.   520752.  4052782.
1737      134845.  2606589.   137189.   400716.   301438.   365504.  4012971.
1738    WHEATLANDCTY16         215.00   1017.00    516.00    382.00   1916.00     83.00    104.00
1739     1721165.    91751.   264000.  2370174.
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Table B.1 (Cont'd.)

JURISDICTION NAME & NO.	CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE	← Revenue	Expenditure→	Non-dollar→	
ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	

1974

1740	117987.	1356128.	71375.	313975.	148417.	373272.	2435183.	
1741	MOUNTAINVIEWCTY17	216.00	1956.00	1197.00	987.00	4144.00	162.00	216.00
1742	3836994.	231122.	615884.	4527767.				
1743	219053.	3075747.	161881.	574901.	448236.	336734.	4990831.	
1744	PAINTEARTHCTY18	217.00	572.00	339.00	280.00	1192.00	53.00	73.00
1745	1193734.	56698.	195654.	1558164.				
1746	107477.	873437.	45970.	188232.	127728.	182897.	1573531.	
1747	STPAULCTY19	218.00	882.00	493.00	337.00	1711.00	72.00	98.00
1748	1431421.	138038.	158500.	2174261.				
1749	89154.	1307788.	68831.	186944.	120095.	336877.	2159222.	
1750	STRATHCONACTY20	219.00	5817.00	2675.00	2157.00	10649.00	394.00	544.00
1751	9660619.	526114.	1234325.	11828675.				
1752	328512.	7602778.	400146.	888594.	1499489.	608443.	11689680.	
1753	TWOHILLSCTY21	220.00	704.00	409.00	329.00	1441.00	59.00	82.00
1754	1369131.	87866.	246236.	1734734.				
1755	91878.	1026766.	54040.	126876.	51849.	222961.	1821384.	
1756	CAMROSECTY22	221.00	1171.00	709.00	475.00	2355.00	110.00	136.00
1757	2203573.	96638.	343000.	2710735.				
1758	138194.	1731780.	91146.	292835.	116236.	347358.	2816900.	
1759	REDDEERCTY23	222.00	2146.00	1269.00	833.00	4247.00	176.00	233.00
1760	3902851.	178461.	622489.	4861571.				
1761	17[illegible]092.	3105512.	163448.	469381.	278474.	648215.	4938979.	
1762	VERMILIONRIVERCTY24	223.00	1094.00	651.00	527.00	2272.00	101.00	142.00
1763	2251041.	105707.	197913.	2634291.				
1764	124353.	1632642.	85929.	272186.	152299.	447263.	2760508.	
1765	LEDUCCTY25	224.00	2824.00	1474.00	997.00	5296.00	199.00	276.00
1766	4855447.	246830.	504577.	5722321.				
1767	216766.	3585423.	188706.	574707.	483548.	621376.	5759637.	
1768	LACSTEANNECTY28	225.00	1826.00	1027.00	725.00	3578.00	149.00	187.00
1769	3403832.	188746.	243756.	4022735.				
1770	258478.	2283168.	120167.	415848.	449621.	500964.	4089969.	
1771	LETHBRIDGECTY26	226.00	1524.00	832.00	807.00	3162.00	132.00	173.00
1772	2874036.	140009.	375383.	3476605.				
1773	156451.	2328780.	122567.	370570.	210225.	415768.	3616332.	
1774	MINBURNCTY27	227.00	933.00	517.00	613.00	2063.00	85.00	124.00
1775	1980478.	178632.	434897.	2635666.				
1776	108972.	1726238.	90855.	251784.	128877.	315522.	2656332.	
1777	FLAGSTAFFCTY29	228.00	1186.00	643.00	582.00	2411.00	106.00	144.00
1778	2278177.	97740.	409061.	2865893.				
1779	144889.	1777044.	93529.	277355.	151928.	348249.	2870247.	
1780	LAMONTCTY30	229.00	860.00	491.00	435.00	1785.00	77.00	99.00
1781	1666572.	99779.	256874.	2067272.				
1782	97555.	1318699.	69405.	177919.	88189.	274796.	2071137.	
1783	PARKLANDCTY31	230.00	3573.00	1732.00	1270.00	6574.00	251.00	351.00
1784	6011437.	285199.	902603.	7442800.				
1785	259309.	4638816.	244148.	813779.	633489.	683800.	7542011.	
1786	BERRYCREEKDIV1	301.00	96.00	57.00	42.00	196.00	12.00	13.00
1787	289745.	11162.	119000.	435907.				
1788	16602.	178762.	9409.	45425.	21485.	106541.	420750.	
1789	CARDSTONDIV2	302.00	1484.00	776.00	606.00	2866.00	117.00	132.00
1790	1956613.	137196.	166629.	3003144.				
1791	138846.	1858091.	97794.	354527.	77642.	251090.	2924052.	
1792	MEDICINEHATDIV4	303.00	458.00	247.00	62.00	767.00	41.00	56.00
1793	922658.	72144.	515624.	1541297.				
1794	111165.	742006.	39053.	162060.	50179.	413129.	1541520.	
1795	TABERDIV6	304.00	1360.00	760.00	672.00	2792.00	121.00	164.00
1796	2598081.	166262.	465800.	3359103.				
1797	160044.	2150711.	113195.	360045.	240894.	292794.	3494186.	
1798	ACADIADIV8	305.00	439.00	239.00	247.00	925.00	51.00	56.00
1799	1035924.	25428.	242191.	1377439.				

CENTRAL STORES -F 585

Table B.1 (Cont'd.)

JURISDICTION NAME & NO.	CODE	ENROL. 1-6	ENROL. 7-9	ENROL. 10-12	TOT. ENR.	CLASSRMS.	TEACHERS
SFPF GRANTS	OTHER PROV.	SUPP. REQ.	TOT. REVENUE	← Revenue	Expenditure →	Non-dollar →	
ADMIN.	INSTRUCTION	INSTR. AIDS	PLANT O. & M.	DEBT CHGS.	PUPIL TRAN.	TOT. EXPEND.	

1974

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1800      62201.   709941.    37365.   143322.   112152.   300724.  1403702.
1801    SULLIVANLAKEDIV9RAN  306.00   119.00     57.00     30.00    206.00    12.00    15.00
1802     144410.     8572.   114819.   268000.
1803      27621.   230000.    11500.    40069.    17413.   122855.   252000.
1804    PEACERIVERDIV10      307.00  1507.00    831.00    667.00   3005.00   123.00   175.00
1805    2944135.   156002.   399615.  3712947.
1806     160111.  2156826.   113517.   485571.   371764.   432793.  3909979.
1807    YELLOWHEADDIV12      308.00  2527.00   1425.00   1054.00   5005.00   199.00   279.00
1808    4793777.   250687.   696035.  5945380.
1809     374388.  3915450.   206076.   632455.   717893.   490601.  6106074.
1810    ROCKYMOUNTAINDIV15   309.00  1548.00    767.00    566.00   2881.00   102.00   130.00
1811    2655556.   110968.   316738.  3220963.
1812     172986.  1815027.    95528.   304526.   255681.   359257.  3170531.
1813    NEUTRALHILLSDIV16    310.00   353.00    175.00    141.00    669.00    32.00    41.00
1814     691780.    26652.   204271.   988318.
1815      41732.   535424.    28180.    93166.    63490.   137740.   936328.
1816    STURGEONDIV24        311.00  1373.00    710.00      0.00   2083.00    72.00   107.00
1817    2010675.   190353.   457151.  2738457.
1818     138629.  1508333.    79386.   222365.   267249.   496426.  2804090.
1819    WILLOWCREEKDIV28     312.00  1407.00    885.00    734.00   3025.00   118.00   176.00
1820    2696326.   155178.   532777.  3820141.
1821     105852.  2333846.   122834.   280691.   546034.   290398.  3804640.
1822    PINCHERCREEKDIV29    313.00   762.00    398.00    423.00   1583.00    57.00    83.00
1823    1361678.    60739.   216695.  1373710.
1824     150606.  1164527.    61291.   143690.    69339.   143038.  1738167.
1825    STARLANDDIV30        314.00   308.00    180.00    148.00    635.00    31.00    39.00
1826     674294.    21643.    83165.   810349.
1827      41577.   455214.    23959.    97244.    31822.   133361.   848408.
1828    WAINWRIGHTDIV32      315.00   886.00    531.00    483.00   1900.00    77.00   111.00
1829    1797189.    82722.   239760.  2222216.
1830      91195.  1307027.    68791.   210574.   223553.   235623.  2163773.
1831    PROVOSTDIV33         316.00   505.00    306.00    193.00   1004.00    48.00    61.00
1832    1010929.    40969.   163226.  1242223.
1833      63889.   700448.    36866.    95552.    64675.   241264.  1218401.
1834    WESTLOCKDIV37        317.00  1248.00    753.00    613.00   2613.00   106.00   135.00
1835    2559346.   102118.   383074.  3180560.
1836     134340.  1800531.    94765.   374864.   275242.   456241.  3192850.
1837    FOOTHILLSDIV38       318.00  1836.00   1030.00    659.00   3524.00   136.00   193.00
1838    3163264.   245646.   508797.  4056817.
1839     157154.  2573449.   135445.   361039.   373378.   352333.  4073387.
1840    CALGARYDIV41ROCKY    319.00  2518.00   1442.00    940.00   4899.00   191.00   270.00
1841    4609009.   266539.   753649.  5797914.
1842     231603.  3449169.   181535.   670501.   567398.   793160.  6019793.
1843    BONNYVILLEDIV46      320.00  1344.00    787.00    762.00   2893.00   116.00   155.00
1844    2621314.   224314.   142780.  3237186.
1845     119927.  1961532.   103239.   329156.   281736.   391895.  3313606.
1846    SPRIITRIVERDIV47     321.00   952.00    529.00    352.00   1833.00    80.00   102.00
1847    1961206.   104677.   279150.  2402494.
1848      92745.  1329971.    69998.   260531.   263145.   349923.  2440211.
1849    HIGHPRAIRIEDIV48     322.00  1849.00    985.00    818.00   3651.00   144.00   203.00
1850    3356765.   376575.   334707.  4417995.
1851     114920.  2675735.   140828.   491972.   421784.   446370.  4478201.
1852    FAIRVIEWDIV50        323.00   758.00    410.00    340.00   1508.00    66.00    84.00
1853    1488929.    77294.   207921.  1826796.
1854      91535.  1062886.    55941.   191820.   148336.   280930.  1900427.
1855    LACLABICHEDIV51      324.00  1259.00    591.00    359.00   2209.00    86.00   121.00
1856    2010055.   426312.    86613.  2657704.
1857     133725.  1579276.    83120.   242946.   262176.   351951.  2754975.
1858    FORTVERMILIONDIV52   325.00  1592.00    497.00    140.00   2229.00    89.00   126.00
1859    1686675.   703675.   125411.  2754743.
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Table B.1 (Cont'd.)

JURISDICTION NAME & NO.	CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE	← Revenue	Expenditure →	Non-dollar ↗	
ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	

1974

1860	124066.	1245169.	65535.	386745.	465115.	213259.	2729220.	
1861	EASTSMOKYDIV54	326.00	1003.00	498.00	324.00	1825.00	75.00	100.00
1862	1795285.	110311.	523218.	2542563.				
1863	129870.	1208478.	63604.	343780.	307904.	246496.	2612241.	
1864	THREEHILLSDIV60	327.00	984.00	529.00	445.00	1959.00	93.00	125.00
1865	1860685.	87216.	403616.	2457917.				
1866	117304.	1478290.	77805.	259951.	119544.	275459.	2465018.	
1867	NORTHLANDDIV61	328.00	1926.00	444.00	9.00	2379.00	120.00	145.00
1868	1448657.	1492127.	51747.	4398513.				
1869	225997.	2054751.	108145.	767044.	527035.	512729.	4382137.	
1870	DRUMHELLERVALLEYDIV	329.00	649.00	385.00	550.00	1584.00	59.00	88.00
1871	1423617.	123368.	114906.	1944673.				
1872	200517.	1088861.	57308.	270871.	210690.	82120.	1985517.	
1873	CROWSNESTPASSDIV63	330.00	799.00	441.00	368.00	1609.00	63.00	90.00
1874	1481127.	41224.	187557.	1756743.				
1875	55368.	1085890.	57152.	174512.	279833.	50075.	1715093.	
1876	STALBERTPUB3	401.00	1173.00	567.00	566.00	2306.00	84.00	118.00
1877	2035400.	106286.	404261.	2628516.				
1878	154789.	1711464.	90077.	242631.	218981.	85289.	2572542.	
1879	CANMOREPUB168	402.00	214.00	143.00	104.00	462.00	21.00	29.00
1880	375865.	26470.	111185.	540642.				
1881	59972.	359464.	18919.	54657.	22367.	9084.	531881.	
1882	STETTLERPUB1475	403.00	488.00	272.00	635.00	1396.00	53.00	90.00
1883	1343430.	91077.	191811.	1857857.				
1884	98967.	1187293.	62489.	187731.	240180.	7393.	1865923.	
1885	BROOKSPUB2092	404.00	757.00	387.00	375.00	1517.00	56.00	84.00
1886	1227080.	87431.	157006.	1558402.				
1887	72475.	1018467.	53604.	136654.	68054.	19162.	1614815.	
1888	STPAULPUB2228	405.00	673.00	372.00	0.00	1046.00	45.00	59.00
1889	726692.	63596.	90000.	1088166.				
1890	46438.	804963.	42366.	84707.	100914.	19413.	1105329.	
1891	REDCLIFFPUB2283	406.00	351.00	191.00	0.00	542.00	20.00	26.00
1892	409476.	18826.	41500.	476491.				
1893	8338.	334671.	17614.	41263.	34611.	17006.	459241.	
1894	BONNYVILLEPUB2665	407.00	449.00	260.00	0.00	709.00	28.00	41.00
1895	468007.	79111.	38640.	772063.				
1896	75473.	530105.	27900.	64526.	51564.	35865.	819352.	
1897	FORTMCMURRAYPUB2833	408.00	1022.00	378.00	371.00	1771.00	70.00	97.00
1898	1485684.	51517.	391848.	2086140.				
1899	91490.	1322160.	69587.	330427.	151133.	19748.	2109327.	
1900	HANNAPUB2912RANGE	409.00	364.00	205.00	228.00	797.00	35.00	43.00
1901	316670.	33160.	34491.	425847.				
1902	27621.	350000.	15000.	60104.	52241.	6466.	467000.	
1903	DEVONPUB4972	410.00	336.00	180.00	132.00	648.00	25.00	30.00
1904	545957.	11187.	27900.	607384.				
1905	34215.	421975.	22209.	64856.	61970.	0.	608993.	
1906	SWANHILLSPUB5109	411.00	315.00	111.00	0.00	426.00	17.00	24.00
1907	322783.	52093.	82953.	479209.				
1908	27145.	290415.	15285.	46078.	47006.	15744.	497872.	
1909	GRANDECACHEPUB5258	412.00	577.00	227.00	106.00	910.00	38.00	49.00
1910	864287.	70481.	157342.	1135771.				
1911	65098.	590292.	31068.	167612.	247549.	14921.	1148580.	
1912	THIBAULTCPUB35	421.00	361.00	181.00	113.00	655.00	26.00	35.00
1913	503028.	34098.	66556.	648473.				
1914	71871.	396290.	20857.	56110.	23393.	14545.	587778.	
1915	GLENAVONPS5	422.00	293.00	167.00	0.00	460.00	20.00	26.00
1916	294587.	25442.	37829.	462434.				
1917	22388.	362656.	19087.	35833.	50643.	1708.	492315.	
1918	STALBERTPS6	423.00	1863.00	921.00	734.00	3518.00	131.00	187.00
1919	3073989.	92302.	83114.	3826296.				

Table B.1 (Cont'd.)

1974

JURISDICTION NAME & NO.	CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE	← Revenue Expenditure→ Non-dollar→			
ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	
174097.	2329233.	122591.	342587.	479964.	63987.	3730608.	
STMARTINSRCS16	424.00	158.00	67.00	0.00	225.00	11.00	13.00
177121.	7845.	55690.	244275.				
17818.	173157.	9114.	18216.	25242.	5204.	253722.	
PINCHERCKSTMICHRCS18	425.00	216.00	115.00	85.00	416.00	17.00	22.00
277675.	11968.	13725.	386869.				
21193.	263369.	13862.	34230.	37734.	1553.	372960.	
THERESETTARCS23	426.00	84.00	48.00	44.00	175.00	8.00	11.00
140844.	4198.	4310.	155073.				
9784.	122136.	6428.	12195.	5356.	635.	157114.	
MCLENNANRCS30	427.00	135.00	78.00	0.00	213.00	9.00	12.00
170844.	13948.	7053.	227276.				
36562.	131315.	6911.	25603.	21483.	21920.	247695.	
WAINWRIGHTRCS31	428.00	180.00	75.00	0.00	256.00	9.00	11.00
153618.	6849.	15608.	210967.				
23651.	145929.	7680.	18157.	4429.	0.	211663.	
FORTMCMURRAYRCS32	429.00	692.00	291.00	0.00	983.00	37.00	54.00
798929.	93610.	161101.	1173000.				
63666.	659113.	34690.	161923.	147808.	30190.	1124816.	
STTHOMASMORERCS35	430.00	213.00	127.00	80.00	421.00	16.00	21.00
351624.	11945.	27018.	403221.				
39059.	251858.	13256.	34461.	52717.	537.	405376.	
SPIRITRIVERRCS36	431.00	55.00	18.00	0.00	73.00	4.00	4.00
51178.	12615.	3720.	68139.				
6098.	52277.	2751.	9985.	5106.	0.	76756.	
ROSARYRCS37	432.00	149.00	65.00	0.00	214.00	9.00	11.00
163358.	9950.	9568.	188309.				
16823.	126969.	6683.	22299.	18960.	386.	193210.	
PEACERIVERRCS43	433.00	283.00	147.00	128.00	558.00	22.00	29.00
473553.	45417.	46563.	619053.				
92725.	370665.	19509.	62445.	59390.	13776.	642961.	
KILLAMRCS49	434.00	60.00	41.00	0.00	101.00	5.00	5.00
72867.	2456.	8312.	84807.				
9278.	60928.	3207.	5536.	2167.	2560.	84692.	
ASSUMPTIONRCS50	435.00	77.00	34.00	0.00	111.00	5.00	5.00
80820.	3537.	6195.	95560.				
6298.	63229.	3328.	15498.	7591.	0.	99500.	
TABERRCS54	436.00	295.00	155.00	106.00	556.00	22.00	29.00
460431.	28716.	48816.	573584.				
51593.	363347.	19124.	39832.	51535.	5715.	570420.	
HIGHPRAIRIERCS56	437.00	263.00	147.00	0.00	409.00	16.00	17.00
291621.	15026.	10408.	373483.				
36181.	225167.	11851.	42580.	44095.	1249.	381848.	
COLDLAKERCS64	438.00	114.00	78.00	77.00	270.00	10.00	14.00
187515.	14195.	7266.	258531.				
22128.	175967.	9261.	23657.	7609.	1029.	253814.	
PROVOSTRCS65	439.00	112.00	74.00	91.00	276.00	12.00	16.00
241678.	6457.	7598.	262709.				
6116.	199229.	10486.	17931.	24006.	643.	261889.	
GRANDECENTRERCS67	440.00	126.00	51.00	0.00	177.00	8.00	12.00
129975.	11370.	10345.	159934.				
32922.	88622.	4664.	15245.	15590.	3130.	169986.	
BEAVERLODGERCS68	441.00	68.00	58.00	0.00	126.00	5.00	6.00
74873.	2295.	2915.	106271.				
6492.	66586.	3505.	13202.	12137.	301.	102940.	
COALDALERCS73	442.00	141.00	89.00	0.00	230.00	9.00	12.00
181012.	8405.	11462.	211735.				
14776.	143831.	7570.	20973.	14667.	10941.	223216.	
PICTUREBUTTERCS79	443.00	114.00	61.00	0.00	175.00	9.00	9.00
143296.	6228.	11331.	172281.				

Table B.1 (Cont'd.)

JURISDICTION NAME & NO.	CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE	← Revenue	Expenditure →	Non-dollar →	
ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	

1974

1980	13293.	118830.	6254.	11100.	10158.	12043.	175614.	
1981	BOWISLANDRCS82	444.00	108.00	61.00	52.00	221.00	11.00	12.00
1982	197062.	6182.	16015.	229679.				
1983	17137.	146278.	7699.	16669.	33334.	1455.	234480.	
1984	VALLEYVIEWRCS84	445.00	213.00	104.00	0.00	317.00	13.00	15.00
1985	163874.	12769.	7550.	348300.				
1986	31044.	187401.	9863.	48506.	45615.	0.	345655.	
1987	GRIMSHAWRCS88	446.00	128.00	60.00	0.00	188.00	9.00	9.00
1988	152896.	6659.	12920.	177529.				
1989	16200.	107857.	5677.	18282.	27342.	6339.	181933.	
1990	WHITECOURTRCS94	447.00	162.00	0.00	0.00	162.00	6.00	7.00
1991	115077.	7198.	9072.	134782.				
1992	10774.	86897.	4574.	8322.	5432.	6612.	127795.	
1993	PONOKARCS95	448.00	135.00	99.00	0.00	234.00	9.00	11.00
1994	103165.	3727.	12980.	186744.				
1995	11068.	131179.	6904.	20654.	13657.	0.	200960.	
1996	VERMILIONRCS97	449.00	163.00	93.00	89.00	345.00	12.00	19.00
1997	293128.	29631.	9484.	366464.				
1998	36739.	243875.	12836.	24912.	35005.	422.	359815.	
1999	FORTSASKATCHEWARCS	450.00	248.00	117.00	0.00	365.00	15.00	19.00
2000	287477.	38137.	26991.	362358.				
2001	25277.	249725.	13143.	30213.	32323.	18656.	382068.	
2002	WESTLOCKRCS110	451.00	190.00	87.00	78.00	356.00	13.00	19.00
2003	306154.	30175.	11699.	363059.				
2004	34387.	198350.	10439.	28989.	37379.	11290.	351587.	
2005	DRAYTONVALLEYRCS111	452.00	245.00	114.00	0.00	360.00	16.00	17.00
2006	295251.	15543.	3911.	324346.				
2007	18371.	216717.	11406.	26980.	54659.	8302.	340385.	
2008	BANFFPUB102	501.00	284.00	146.00	175.00	605.00	25.00	37.00
2009	511771.	32232.	158563.	760465.				
2010	49904.	524788.	27620.	105553.	44751.	1600.	805946.	
2011	EXSHAWPUB1699	502.00	155.00	71.00	0.00	226.00	10.00	12.00
2012	90977.	10333.	32732.	297460.				
2013	52366.	178496.	9395.	21309.	0.	16842.	304651.	
2014	JASPERPUB3063	503.00	360.00	217.00	167.00	744.00	30.00	42.00
2015	632930.	15991.	206401.	876563.				
2016	31512.	596963.	31419.	94607.	103742.	6299.	883019.	
2017	SEEBEPUB4152	505.00	15.00	0.00	0.00	15.00	1.00	1.00
2018	15400.	3325.	7305.	26030.				
2019	1682.	16084.	847.	3112.	0.	6753.	28488.	
2020	WATERTONPARKPUB4233	506.00	16.00	2.00	0.00	18.00	2.00	2.00
2021	22602.	4502.	12730.	47134.				
2022	2076.	25996.	1368.	5370.	0.	0.	34810.	
2023	GROVEDALEPUB4910	508.00	79.00	0.00	0.00	79.00	3.00	4.00
2024	75354.	11361.	4113.	92492.				
2025	4821.	48223.	2538.	11581.	13124.	12567.	93769.	
2026	FORTVERMILIONRCS26	521.00	90.00	36.00	6.00	131.00	6.00	7.00
2027	86099.	42811.	4500.	142279.				
2028	14661.	83847.	4413.	25626.	5160.	4266.	145562.	
2029	SALISBURYRCS105SH	522.00	1080.00	453.00	307.00	1839.00	61.00	83.00
2030	1652204.	134563.	63884.	1921695.				
2031	119080.	1095394.	57652.	182024.	331103.	95361.	1987435.	
2032	STIRLING647	601.00	86.00	40.00	34.00	161.00	10.00	10.00
2033	144562.	3182.	13023.	189765.				
2034	7054.	112375.	5914.	15996.	9072.	13755.	166210.	
2035	LEGALPUB1738	602.00	220.00	99.00	87.00	408.00	15.00	21.00
2036	347384.	11664.	43204.	424850.				
2037	37323.	234198.	12326.	26053.	20131.	33927.	445566.	
2038	STRITASRCS27	611.00	64.00	23.00	0.00	87.00	4.00	4.00
2039	64574.	2209.	6650.	76608.				

CENTRAL STORES -F-585

Table B.1 (Cont'd.)

JURISDICTION NAME & NO.	CODE	ENROL.1-6	ENROL.7-9	ENROL.10-12	TOT.ENR.	CLASSRMS.	TEACHERS
SFPF GRANTS	OTHER PROV.	SUPP.REQ.	TOT.REVENUE				
ADMIN.	INSTRUCTION	INSTR.AIDS	PLANT O.& M.	DEBT CHGS.	PUPIL TRAN.	TOT.EXPEND.	

← Revenue Expenditure→ Non-dollar→

1974

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2040        1785.   67123.    3533.    5186.     856.     4165.    82648.
2041    SEXSMITHRCS51        612.00    68.00    32.00     0.00    100.00     4.00     5.00
2042       71114.    3808.    5371.   85492.
2043        5967.   52699.    2774.   12163.    7315.        0.    82218.
2044    NAMPARCS96           613.00    52.00    24.00     0.00     76.00     4.00     5.00
2045       53500.    8224.    1165.   67179.
2046        8199.   47987.    2526.    4928.    4546.        0.    68186.
2047    BARONSCONS8          701.00    45.00    18.00     0.00     63.00     4.00     4.00
2048       68108.    3558.   27241.  101632.
2049        7221.   50376.    2651.   16671.    4138.    18338.   103062.
2050    LOUSANACONS38        702.00    25.00    19.00     0.00     44.00     3.00     3.00
2051       41050.    2564.    1253.   46069.
2052        2384.   23488.    1236.    4264.      16.    12386.    43774.
2053    FALHERCONS69         703.00   234.00   154.00   122.00    496.00    23.00    26.00
2054      424508.   54290.   18673.  530409.
2055       66876.  308553.   16240.   44321.   34357.    38756.   564392.
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CENTRAL STORES HF-385

APPENDIX C

Table C.1

Pearson Correlation Coefficients for Eleven Annual Change Variables
Alberta, 1970 - 1974 (416 Cases/104 Jurisdictions)

	Enrolment	Class Rooms	Teachers	SFPF Grants	Total Revenue	Administration	Instruction	Instructional Aids	Plant Operation	Pupil Transportation	Expenditure
NON-DOLLAR:											
Enrolment	1.00	0.40	0.47	0.67	0.57	0.12	0.11	0.11	0.13	-0.03	0.50
p =	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.27	0.00
Classrooms	0.40	1.00	0.37	0.22	0.29	0.10	0.03	0.04	0.09	-0.02	0.38
p =	0.00	0.00	0.00	0.00	0.00	0.01	0.23	0.20	0.02	0.33	0.00
Teachers	0.47	0.37	1.00	0.32	0.31	0.11	0.05	0.09	0.18	-0.10	0.41
p =	0.00	0.00	0.00	0.00	0.00	0.01	0.11	0.03	0.00	0.02	0.00
REAL REVENUES:											
SFPF Grants	0.67	0.22	0.32	1.00	0.62	0.09	0.04	0.17	0.12	0.05	0.41
p =	0.00	0.00	0.00	0.00	0.00	0.03	0.17	0.00	0.00	0.15	0.00
Total Revenue	0.57	0.29	0.31	0.62	1.00	0.12	0.08	0.09	0.08	0.03	0.54
p =	0.00	0.00	0.00	0.00	0.00	0.00	0.04	0.03	0.04	0.24	0.00
REAL EXPENDITURES:											
Administration	0.12	0.10	0.11	0.09	0.12	1.00	-0.06	-0.02	-0.02	0.02	0.16
p =	0.00	0.01	0.01	0.03	0.00	0.00	0.10	0.31	0.31	0.28	0.00
Instruction	0.11	0.03	0.05	0.04	0.08	-0.06	1.00	-0.01	0.06	-0.00	0.14
p =	0.01	0.23	0.11	0.17	0.04	0.10	0.00	0.37	0.10	0.43	0.00
Instructional Aids	0.11	0.04	0.09	0.17	0.09	-0.02	-0.01	1.00	0.05	-0.10	0.15
p =	0.00	0.20	0.03	0.00	0.03	0.31	0.37	0.00	0.11	0.01	0.00
Plant Operation	0.13	0.09	0.18	0.12	0.08	-0.02	0.06	0.05	1.00	-0.06	0.33
p =	0.00	0.02	0.00	0.00	0.04	0.31	0.10	0.11	0.00	0.11	0.00
Pupil Transportation	-0.03	-0.02	-0.10	0.05	0.03	0.02	-0.00	-0.10	-0.06	1.00	0.00
p =	0.27	0.33	0.02	0.15	0.24	0.28	0.43	0.01	0.11	0.00	0.43
Total Expenditure	0.50	0.38	0.41	0.41	0.54	0.16	0.14	0.15	0.33	0.00	1.00
p =	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.43	0.00

APPENDIX D

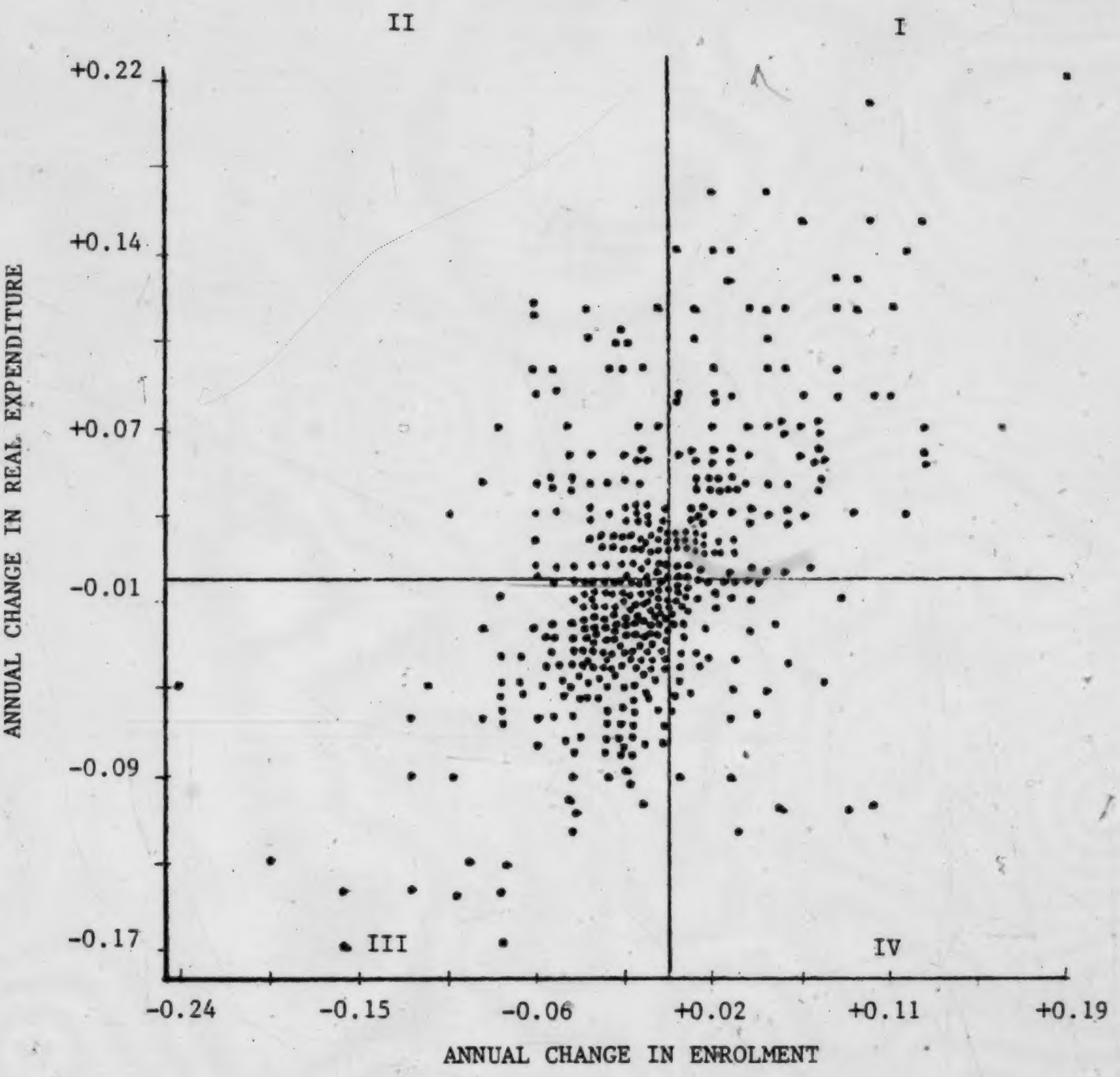


Figure D.1

Overall Scatter Plot of Annual Change in Total
Expenditure Versus Annual Change in Enrolment, for Sample of Alberta
School Jurisdictions, 1970-1974 (432 Cases/108 Jurisdictions)

APPENDIX E

Alberta Schools Grants Regulations, 1978
(Sections 42 to 47.1)

PART XI
(Declining Enrolment Grant)

42 For the purposes of this Part "declining enrolment" includes only those cases of declining enrolment in any schools operated by a board where the board has had no control in the decline.

43 There may be paid once only to a board operating a school a declining enrolment grant which is the greater of:

- (a) the grant determined under section 46 on the basis of the average total enrolment decline under section 44 for all schools operated by the board, and
- (b) the grant determined under section 47.1 on the basis of the number determined under section 44(b) (i).

44 The average total enrolment decline in the case of each board shall be determined by taking the average of:

the percentage equivalent to the ratio determined by dividing
- (i) the total number of enrolled pupils as of the last school day of September, 1975 minus the total number of enrolled pupils as of the last school day of September, 1976, by
- (ii) the total number of enrolled pupils as of the last school day of September, 1975,

and

- (b) the percentage equivalent to the ratio determined by dividing
  - (i) the total number of enrolled pupils as of the last school day of September, 1976 minus the total number of enrolled pupils as of the last school day of September, 1977, by
  - (ii) the total number of enrolled pupils as of the last school day of September, 1976.

45 Subject to section 46 a grant payable pursuant to section 43 (a) shall be determined by multiplying:

- (a) the arithmetic average of the number determined pursuant to section 44(a)(i) and the number determined pursuant to section 44(b)(i), by
- (b) the grant factor determined in accordance with the following:

Average Percentage Determined Pursuant to Section 44	Grant Factor
2.44% or less	$ 0
2.45% - 3.99%	152
4.00% - 5.49%	303
5.50% - 6.99%	455

47 Notwithstanding section 3(b), pupils whose parents reside in a school district established to educate pupils whose parents are employees of the Government of Canada shall not be counted for purposes of this Part.

47.1 (1) In this section:

(a) "L" means the number determined under section 44(b)(i) and

(b) "N" means the number determined under section 44(b)(ii).

(2) Subject to section 46 a grant payable pursuant to section 43(b) shall be:

(a) zero to a board having a percentage determined under section 44(b) of less than one, and

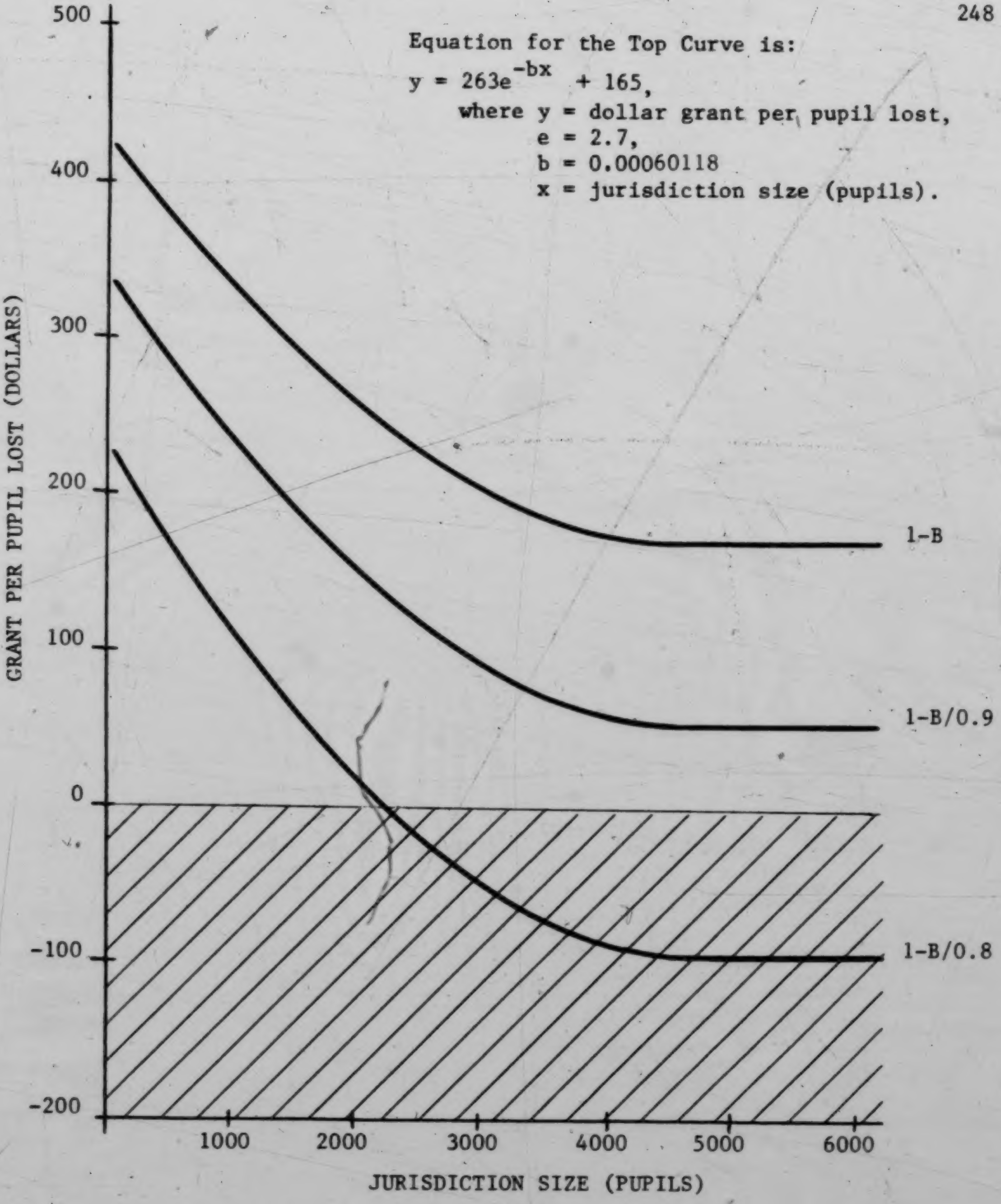
(b) the product of X and Y to a board having a percentage determined under section 44(b) of greater than or equal to one where:

X is equivalent to the expression $(L - \frac{N}{100})$

Y is determined in accordance with the following:

N	Y
0 - 1000 pupils	\$600 \$35 $(\frac{1000 - N}{100})$
1001 - 5000 pupils	\$300 \$75 $(4 - \frac{N - 1000}{1000})$
5001 or greater pupils	\$300

APPENDIX F



Equation for the Top Curve is:

$y = 263e^{-bx} + 165$,

where y = dollar grant per pupil lost,
$e = 2.7$,
$b = 0.00060118$
x = jurisdiction size (pupils).

Figure F.1

Alternative Declining Enrolment Grant:
A Proposed Declining Enrolment Grant Based on "Smoothed"
Final Fixity Coefficients (1 - B) Compared with "Smoothed" Fixity
Coefficients #1 and #2 (1 - B/0.8 and 1 - B/0.9)

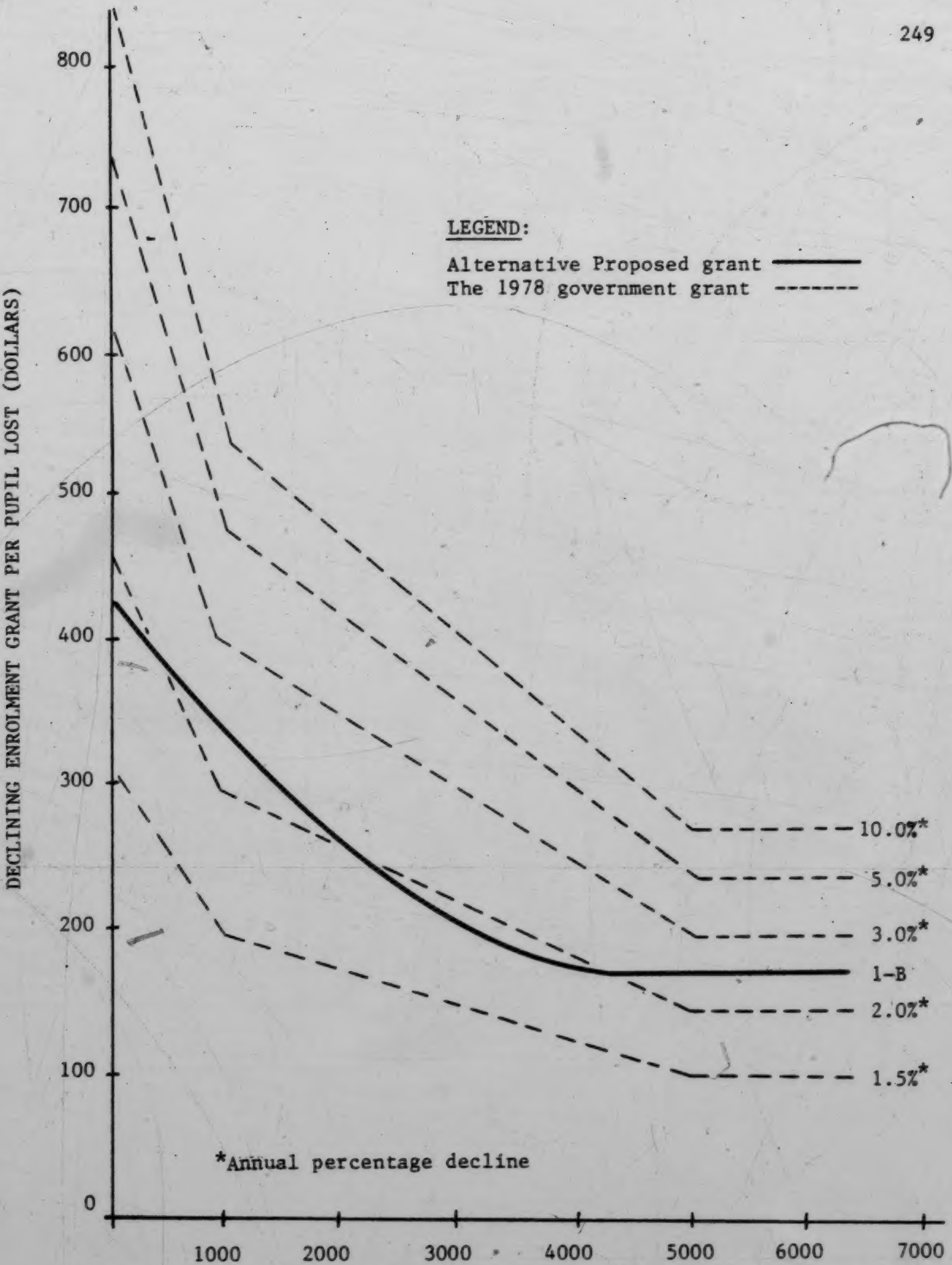
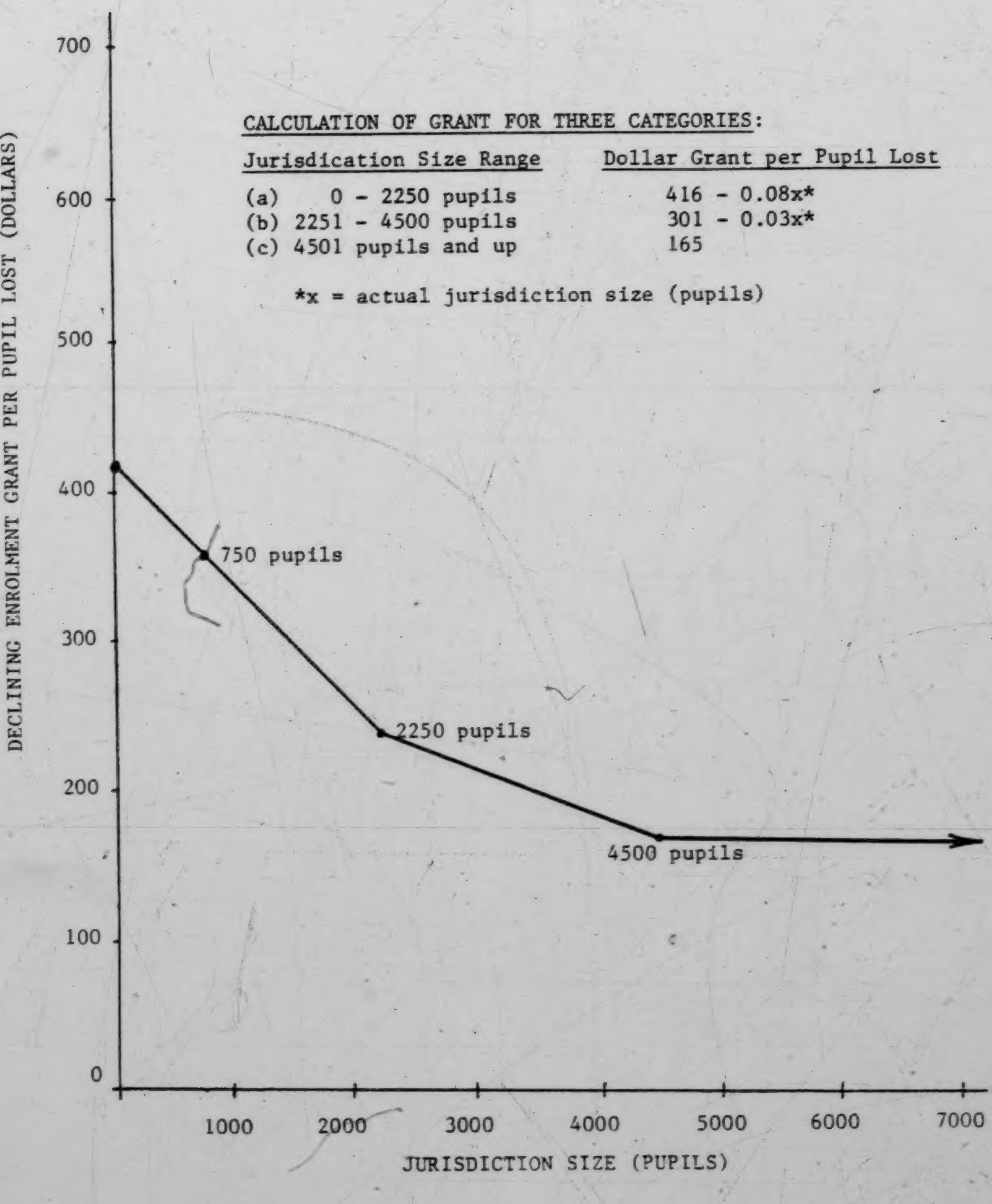


Figure F.2

Comparison of Alternative Declining Enrolment Grant
With the Alberta Government 1978 Declining Enrolment Grant



CALCULATION OF GRANT FOR THREE CATEGORIES:

Jurisdication Size Range	Dollar Grant per Pupil Lost
(a) 0 - 2250 pupils	416 - 0.08x*
(b) 2251 - 4500 pupils	301 - 0.03x*
(c) 4501 pupils and up	165

*x = actual jurisdiction size (pupils)

Figure F.3

Simplified Alternative Declining Enrolment Grant:
"Straight-line" Version